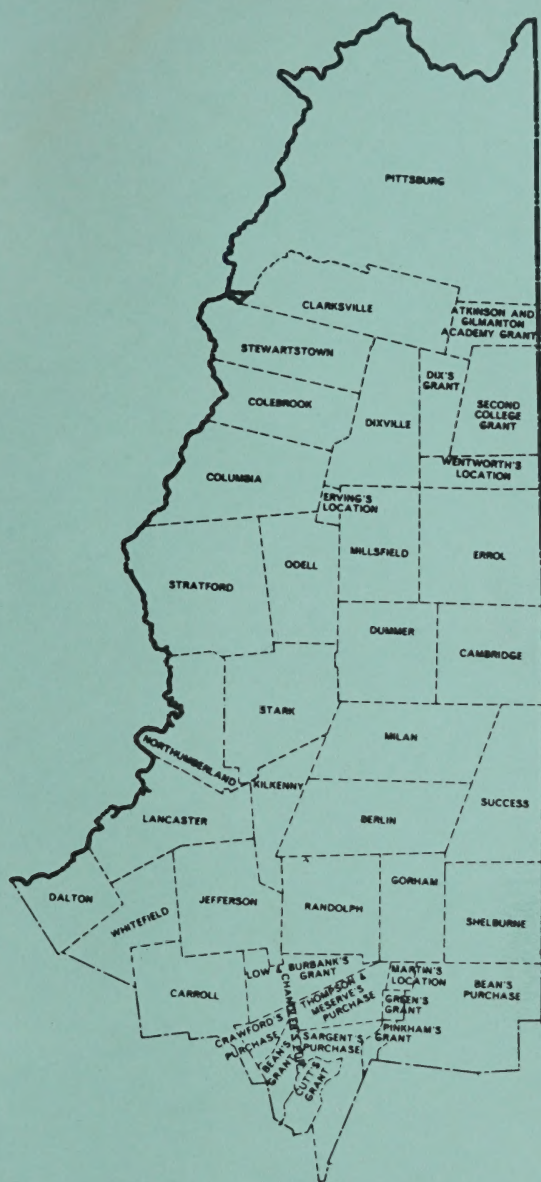


# COOS COUNTY



# ANNUAL REPORT 1982

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**STATE OF NEW HAMPSHIRE**



**Annual Report**  
**COOS COUNTY**



**FOR THE**  
**YEAR ENDING DECEMBER 31**

**1982**

**Printed by**  
**SMITH & TOWN PRINTERS**  
**Berlin, New Hampshire**



## COUNTY OFFICERS

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1983

### COUNTY COMMISSIONERS

Norman S. Brungot, Chairman, Colebrook

Thomas R. Corrigan, Clerk, Lancaster

Gerard Lemire, Berlin

### TREASURER

Robert A. Olivier, Berlin

### REGISTER OF DEEDS

Warren A. Bartlett, Lancaster

### REGISTER OF PROBATE

Robert J. Savage, Berlin

### JUDGE OF PROBATE

Frederick J. Harrigan, Colebrook

### SUPERIOR COURT

Richard P. Dunfey, Chief Justice

Robert C. Rich, Clerk

Gregory Smith, Attorney General

Pierre J. Morin, County Attorney

John D. Morton, Sheriff

### MEDICAL REFEREES

Brian A. Beattie, M.D., Lancaster

Edouard M. Danais, M.D., Berlin

W. H. Gifford, M.D., Colebrook

### SUPERINTENDENT, Stewartstown

Leopold Bouchard, Stewartstown

### ADMINISTRATOR, Stewartstown

Mary Bouchard, Stewartstown

### ADMINISTRATOR, Berlin

John Langell, Shelburne

### WELFARE DIRECTOR

Roderick Ross, Berlin

### COORDINATOR

Frederick W. King, Sr., Colebrook

## REPRESENTATIVES TO THE GENERAL COURT

---

1983

DISTRICT NO. 1: Colon Chappell, Pittsburg  
David D. King, Colebrook

DISTRICT NO. 2: Ted A. Pelletier, Dummer

DISTRICT NO. 3: George A. Langley, III, Northumberland

DISTRICT NO. 4: Lynn C. Horton, Lancaster

DISTRICT NO. 5: Harold W. Burns, Whitefield

DISTRICT NO. 6: Phoebe A. Chardon, Jefferson

DISTRICT NO. 7: Lawrence J. Guay, Gorham  
Otto H. Oleson, Gorham

DISTRICT NO. 8: Norman A. Brideau, Berlin  
Yvonne Coulombe, Berlin  
George E. Lemire, Berlin  
Romeo J. Theriault, Berlin  
Alcide E. Valliere, Berlin  
Elmer H. York, Berlin

### DELEGATION OFFICERS

Otto H. Oleson, Chairman  
Harold W. Burns, Vice Chairman  
Alcide E. Valliere, Clerk

## MINUTES OF COUNTY DELEGATION MEETINGS

---

### FINANCE COMMITTEE MEETING - February 6, 1982

A meeting was held in Berlin at the Coos Nursing Home to review the quarterly report for the year 1981.

Officials present were: County Commissioners, Corrigan and Lemire, Superintendents, Langell and Bouchard, County Co-Ordinator, Fred King, County Treasurer, Robert Olivier and Sheriff, John Morton. Representatives, Lemire, Burns, Horton, Wiswell, York, Guay, Theriault, Mayhew, Valliere.

Chairman Oleson who serves on the Appropriations Committee was busy in Concord and Vice Chairman Burns presided.

This meeting was for the Finance Committee.

Representative Mayhew moved that the sum of \$139.00 was to be transferred from Administration expense to Reports and Notices.

The Committee voted 11 - 0 in favor.

Representative Theriault moved that the sum of \$760.00 be transferred from Old Age Assistance to APTD.

All in favor 11 - 0. This was seconded by Representative Horton.

Representative York moved to accept the transactions as voted by the Finance Committee and that was seconded by Representative Wiswell.

11 yeas, 0 nays.

The Expense Sheet was read down through and accepted as read. Representative York moved to accept, seconded by Representative Brideau.

The Income Sheet was read down through and accepted as read. Representative York moved to accept, seconded by Representative Mayhew.

Representatives Theriault and York were appointed by Acting Chairman Burns to check into the case of a prisoner transferred from Rockingham County Jail to the Coos County jail at our cost of \$14,000 for 1 year detention at County jail in Stewarts-



town. The County officials are trying to collect from Rockingham County.

11 yeas, 0 nays.

There being no further business a motion to adjourn the Finance Meeting was made by Representative Wiswell, seconded by Representative Mayhew.

11 yeas, 0 nays.

Respectfully submitted,  
Alcide E. Valliere, Clerk  
Coos County Delegation

#### DELEGATION MEETING - February 6, 1982

A full delegation meeting held at the Nursing Home in Berlin.

Meeting called to order by acting Chairman Burns at 1:30 p.m.

Officials present were: Commissioners, Corrigan and Lemire. Superintendents, Langell and Bouchard, Co-Ordinator, Fred King and Treasurer Olivier and Sheriff Morton. Representatives were: Lemire, Burns, Horton, Wiswell, York, Brungot, Beaulac, Guay, Chappell, Theriault, Demers, Langley, Mayhew, Brideau, Valliere.

A request by County Treasurer Robert Olivier to borrow the sum of \$1,500,000.00 in anticipation of taxes be authorized by the delegation. Representative Valliere moved to accept this request and that was seconded by Representative Horton.

All in favor 15 yeas - 0 nays.

The question of closing the Berlin Court House was brought up. Representative Mayhew moved to table this proposition and that was seconded by Representative Lemire.

A request was made by Representative Beaulac to read all letters that pertained to the Berlin Court House.

Chairman Burns read letters received from Mayor Ouellette, Carol Couture of the Berlin Planning Board, The Berlin Savings Bank, The Chamber of Commerce and Attorneys Morin, Crisp and Cleary.

There was a question and answer period which was very fruitful.

Representatives Beaulac, Horton and Guay gave there views on this issue.

The Delegation voted 14 yeas - 1 nay to keep both Court Houses open.

John Morton explained his views on the House Bill that raised mileage from 25 cents to 40 cents per mile when attending Court Sessions and eliminating Coos County.

Representatives Valliere and Guay to meet with the Sheriff and look at the improvements in the communication system implemented by Big John since taking over the Sheriff Department.

Representative Guay moved that the Sheriff contact Senator Lamontagne and attend the Senate Hearing the Sheriff's Bill and report back to the County Delegation.

This took care of today's business.

Representative Brideau moved to adjourn seconded by Representative Lemire.

All in favor 15 yeas - 0 nays.

Respectfully submitted,  
Alcide E. Valliere, Clerk  
Coos County Delegation

#### DELEGATION MEETING - March 13, 1982

A full delegation meeting was held on Saturday March 13, 1982 in West Stewartstown Nursing Home for the approval of the 1982 County Budget.

Officials present were: County Commissioners Brungot, Corrigan, and Lemire. Superintendents Bouchard and Langell. Delegation members, Representatives Wiswell, Horton, Willey, Burns, Guay, Oleson, Lemire, Mayhew, Demers, Chappell, Beaulac, Brungot, Chardon, Langley, Valliere. A quorum present also County Co-Ordinator Fred King.

The meeting was called to order by Chairman Oleson at 10:00 a.m. sharp.

Martha Hanners spoke for Senior Wheels requesting \$7,000.

Peter Reviere for RSVP requesting an increase of \$3,000.



Catherine McDowell spoke for Family Planning. She requested a cut from \$7,500 to \$5,000.

Mr. Tate spoke for Conservation District.

The special guests having had their say, work began in earnest on the budget.

Item 1

Commissioners Salaries, Horton moved to accept \$10,950., seconded by Wiswell. All in favor.

Item 2

Treasurer's Salary, Motion by Demers, seconded by Langley accepting \$2,250. All in favor.

Item 3

Administration Expense, Motion by Burns, seconded by Horton accepting \$38,427. All in favor.

Item 4

County Reports, Motion by Horton, seconded by Beaulac accepting \$2,500. All in favor.

Item 5

Audit Expense, Motion by Lemire, seconded by Demers accepting \$4,000. All in favor.

Item 6

Attorney's Salary, Pierre Morin requested a \$5,000. increase for a total of \$15,000. per year. Voting for the increase were Representatives Demers, Wiswell, Horton, Willey, Guay, Lemire, Oleson, Beaulac. 8 in favor. Those against the increase were Representatives Burns, Mayhew, Chappell, Brungot, Chardon, Langley, Valliere. 7 against the increase. Raise approved.

Item 7

Attorney's Expense, Horton moved to accept \$11,500. seconded by Willey. 10 yeas - 4 nays.

Item 8

Medical Referees, Langley moved to accept \$8,450. seconded by Guay. All in favor.

Item 9

Register of Deeds, Langley moved to accept \$9,525. seconded by Willey. All in favor.

Item 10

Register of Probate, Chardon moved to accept \$6,500. seconded by Brungot. All in favor.

## Item 11

Sheriff's Dept., Motion by Guay, seconded by Valliere to accept \$73,250.

All in favor

## Item 12

Berlin Courthouse, Motion by Horton, seconded by Demers to accept \$26,884.

All in favor

## Item 13

Berlin Courthouse Specials, No appropriations. 0

## Item 14

Lancaster Courthouse, Motion by Burns, seconded by Horton to accept \$26,974.

All in favor

## Item 15

Lancaster Courthouse Specials, No appropriations. 0

## Item 16

Superior Court, Motion by Demers, seconded by Brungot to accept \$109,850.

All in favor

## Item 17

Welfare Administration, Motion by Burns, seconded by Horton to accept \$21,788.

9 yeas - 4 nays

## Item 18

Children's Aid, Horton moved to accept, seconded by Wiswell \$56,000.

13 yeas - 1 nay

## Item 19

Soldier's Aid, Lemire moved to accept, seconded by Beaulac \$10,000.

9 yeas - 2 nays

## Item 20

County Welfare, Burns moved to accept, seconded by Horton \$40,000.

9 yeas - 2 nays

## Item 21

Old Age Assistance, Horton moved to accept, seconded by Burns \$47,000.

All in favor

Item 22

APTD, Brungot moved to accept, seconded by Chardon \$208,000.

All in favor

Item 23

Medicaid, Horton moved to accept, seconded by Burns \$700,000.

All in favor

Item 24

Medicaid Supplemental, Horton moved to accept, seconded by Beaulac \$40,000.

All in favor

Item 25

Berlin Home, Burns moved to accept \$1,880,375. seconded by Horton.

All in favor

Item 26

Berlin Specials, Lemire moved to accept \$10,000. seconded by Demers.

All in favor

Item 27

Stewartstown Hospital, Burns moved to accept \$1,764,800., Demers seconded

13 yeas - 1 nay

Item 28

Stewartstown Specials, Motion by Lemire to increase to \$16,000. Demers seconded.

All in favor

Item 29

Stewartstown Jail, Burns moved to cut to \$288,600., Horton seconded.

All in favor

Item 30

Stewartstown Specials, no appropriations

Item 31

Stewartstown Farm, Horton moved to accept \$219,200., Burns seconded.

All in favor

Item 32

Stewartstown Specials, Burns moved to accept \$52,700., Mayhew seconded.

All in favor



## Item 33

Conservation District, Wiswell moved to accept \$4,305, Langley seconded.

All in favor, 9 yeas - 5 nays

## Item 34

Extension Service, Willey moved to grant a 6% payraise for County employees, not those elected or appointed. \$71,901 appropriated, seconded by Burns.

11 yeas - 3 nays

## Item 35

Unincorporated townships, Motion by Horton, seconded by Wiswell accepting \$23,500.

14 yeas - 0 nays

## Item 36

Interest Tax Notes, Demers moved to accept \$75,000., Chardon seconded.

All in favor

## Item 37

Interest Long Term Notes, Horton moved to accept \$11,312., Brungot seconded.

All in favor

## Item 38

Principal - Bonds, Demers moved to accept \$80,000., Lemire seconded.

All in favor

## Item 39

Principal - Notes, Langley moved to accept \$70,000., Mayhew seconded.

All in favor

## Item 40

Senior Wheels, Guay moved to accept \$7,000., Brungot seconded.

All in favor

## Item 41

RSVP, Demers moved to cut to \$7,000., seconded by Beaulac.

All in favor

## Item 42

Family Planning, McDowell requested a \$2,500. cut from \$7,500 to \$5,000. Motion by Wiswell to accept \$5,000. seconded by Mayhew.

All in favor

Item 43

Delegation Expense, Valliere moved to accept \$5,400., seconded by Langley.  
All in favor.

TOTAL: \$6,060,941.00

Approved Revenue Income

Item 12

Berlin Courthouse Rents, Motion by Guay, seconded by Langley anticipating \$9,000.  
All in favor

Item 16

Superior Court fines, Motion by Brungot, seconded by Char-don anticipating \$6,000.  
All in favor

Item 25

Berlin Home, Motion by Burns, seconded by Langley anti-cipating \$1,870,000.  
All in favor

Item 27

Stewartstown Hospital, Motion by Horton, seconded by Wiswell anticipating \$1,776,000.  
All in favor

Item 29

Stewartstown Jail and House of Correction, (No estimated revenue)

Item 31

Stewartstown Farm, Motion by Guay, seconded by Mayhew anticipating \$221,400.  
All in favor

Item 35

Unincorporated Townships, Motion by Guay, seconded by Langley anticipating \$21,000.  
All in favor

Item 36

Investment Income, Burns moved and seconded by Brungot anticipating \$30,000.  
All in favor

## Item 44

General Revenue Sharing, Burns moved to increase from \$100,000 to \$125,000., seconded by Horton.

All in favor

## Item 45

Payment in lieu of taxes, Motion by Burns, seconded by Horton \$75,000.

All in favor

## Item 46

Other Income, Guay moved, seconded by Langley \$14,050.

All in favor

## Item 47

Proceeds Long Term Notes, Burns moved and seconded by Mayhew \$52,700.

All in favor

## Item 48

1981 Surplus, Burns moved and seconded by Chardon \$200,000.

All in favor

## Item 49

Property Taxes, Burns moved and seconded by Valliere \$1,660,791.

All in favor

TOTAL: \$6,060,941.00

## RESOLUTION NO. 1

Be it resolved by the Coos County Convention duly convened on this 13th day of March, 1982 that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 1982 shall be \$6,060,941.00.

Motion by: Burns

Motion seconded by: Horton

Votes in favor: All in the affirmative

Votes opposed

## RESOLUTION NO. 2

Be it resolved that the sum of \$4,400,150.00 is hereby adopted as the estimated income from sources indicated for the fiscal



year ending December 31, 1982.

Motion by: Horton

Motion seconded by: Burns

Votes in favor: All in the affirmative

Votes opposed:

### RESOLUTION NO. 3

Be it further resolved that, the total appropriation being in excess of the total estimated income in the amount of \$1,660,791.00, the treasurer shall issue his warrant to the towns and city in the county for this amount.

Motion by: Burns

Motion seconded by: Horton

Votes in favor: All in the affirmative

Votes opposed:

### RESOLUTION NO. 4

Be it resolved, that Federal General Revenue Sharing Funds for fiscal year 1982 be allocated as follows:

1. Welfare related items - \$125,000.
- 2.
- 3.
- 4.
- 5.
- 6.

Motion by: Burns

Seconded by: Horton

Votes in favor: All in the affirmative

Votes against:

### RESOLUTION NO. 5

Be it resolved, that \$200,000. of the operating surplus for the year 1981 be appropriated in the 1982 budget for the purpose of reducing taxes for 1982.

Motion by: Brungot

Motion seconded by: Chardon

Votes in favor: All in favor

Votes opposed:

The above resolutions were acted upon by the Coos County Convention on this date, March 13, 1982, and all resolutions were passed as shown.

Motion by: Langley  
Seconded by: Mayhew  
Votes in favor: 14  
Votes against: 0

Respectfully submitted,  
Alcide E. Valliere, Clerk  
Coos County Delegation

#### FINANCE COMMITTEE MEETING - May 1, 1982

On May 1, 1982 at 10:00 a.m. there was a meeting of the Coos County Finance Committee at the Nursing Home in Berlin. The purpose of the meeting is to consider the report of the County Commissioners relative to the financial condition of the county for the initial three months of 1982.

County Commissioners Lemire and Corrigan and Superintendent Langell and Fred King were present. Members of the Finance Committee present were:

Representative	Lynn Horton	\$15.00 + 60 miles
Representative	Harold Burns	\$15.00 + 74 miles
Representative	Otto Oleson	\$15.00 + 12 miles
Representative	Elmer York	\$15.00 + 6 miles
Representative	Romeo Theriault	\$15.00 + 6 miles
Representative	George Lemire	\$15.00 + 6 miles
Representative	Josephine Mayhew	\$15.00 + 60 miles
Representative	Margaret Wiswell	\$15.00 + 104 miles
Representative	Alcide Valliere	\$15.00 + 6 miles + \$10.00 Clerk

Chairman Oleson read the "Statement of Expenditures" and the readings were accepted by the Committee unanimously. The statement of Income was read by Chairman and approved.

A motion by Representative Lemire and seconded by Representative Mayhew to accept the readings and the committee voted unanimously.

A motion to adjourn made by Representative Wiswell, seconded by Horton, all in favor.

Chairman Oleson declared the meeting closed at 11:30.

Respectfully submitted,  
Alcide E. Valliere, Clerk  
Coos County Delegation

## DELEGATION MEETING - June 2, 1982

A full Delegation meeting was called by Chairman Oleson for June 2, 1982 at the Coos County Home in Berlin, the meeting was scheduled for 10:00 a.m. and was attended by 10 members of the Delegation. (See note No. 1)

The first order of business was, should we or should we not put the Register of Deeds on salary.

Representatives Mayhew and Langley were on the sub-committee and checked the pros and cons of that problem, and explained the hypothetical budget of the office of the Registrar, including his earnings and fees collected during the last 5 years.

Representative Mayhew moved that the position of Registrar of Deeds be established as a full time salaried position subject to personnel policies and procedures, the motion was seconded by Representative Beaulac. This is effective as of January 1, 1983. The Delegation voted 9 yeas, 1 nay.

A second motion made by Representative Mayhew and seconded by Representative Guay that the sum of \$18,000. be paid the Registrar of Deeds effective January 1, 1983, and the fees collected to be doubled. The Delegation voted 7 yeas, 3 nays.

There being no further business Representative Guay moved to adjourn and that was seconded by Representative Elmer Beaulac.

Votes in favor - 10 Votes against - 0.

Note No. 1, Members Present: Otto Oleson, Lawrence Guay, Kathy Brungot, Elmer Beaulac, Lynn Horton, Andy Langley, Josephine Mayhew, Margaret Wiswell, Colon Chappell, Alcide E. Valliere.

Respectfully submitted,  
Alcide E. Valliere, Clerk  
Coos County Delegation

## DELEGATION MEETING - September 1, 1982

The meeting was called by Chairman Oleson to review the Scientific Energy Management System for the Coos County Home in Berlin.



Members present: Representatives Wiswell, Horton, Chappell, Burns, Oleson, Theriault, Lemire, Brideau, Brungot, Chardon, Langley, Valliere. A quorum was present.

The sub-committee met with officials of the Energy Management System and turned in a full report favoring the proposal.

Fred King and Administrator Langell spoke in favor of the project, stating the energy saving for the Home. Chairman Oleson complimented the sub-committee for a job well done, namely Representatives Lemire, Demers, Theriault, Guay, along with the County Commissioners, Administrator Langell and Co-Ordinator King for a super job.

With the question and answer period over the meeting was adjourned at 8:00 p.m. to go into the executive meeting.

#### EXECUTIVE MEETING

After the public meeting the Delegation met to make their decision regarding the energy system request and to take whatever action that was necessary at this time. The following resolutions were acted on by the Delegation:

##### RESOLUTION NO. 1

Be it resolved that the Coos County Delegation duly convened on this 1 day of September, 1982 do hereby authorize the County Commissioners to enter into an agreement with Power Management Systems, Inc. for an energy savings system for the Coos County Nursing Home in Berlin, New Hampshire. The authorized cost of the system as presented shall be \$33,800.00.

Motion by: Representative George Lemire

Motion seconded by: Representative Romeo Theriault

Votes in favor: 10

Votes against: 1

##### RESOLUTION NO. 2

Be it resolved that the Coos County Delegation duly convened on this 1 day of September, 1982 do hereby authorize the County Commissioners to transfer from the unexpended special appropriation for roof repairs at the Coos County Nursing Home in Berlin, New Hampshire the funds necessary for the construction of a ramp at the north exit of the home in order for this facility to meet the 504 requirements of the state and federal governments.

Motion by: Representative George Lemire  
Motion seconded by: Representative Catherine Brungot  
Votes in favor: 12  
Votes against: 0

RESOLUTION NO. 3

Be it resolved by the Coos County Convention duly convened on this 1 day of Sept., 1982 that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 1982 shall be \$6,094,741.00.

Motion by: Representative Lynn Horton  
Motion seconded by: Representative George Lemire  
Votes in favor: 12  
Votes opposed: 0

RESOLUTION NO. 4

Be it resolved that the sum of \$4,433,950.00 is hereby adopted as the estimated income from sources indicated for the fiscal year ending December 31, 1982.

Motion by: Representative Lynn Horton  
Motion seconded by: Representative Phoebe Chardon  
Votes in favor: 12  
Votes opposed: 0

RESOLUTION NO. 5

Be it further resolved that, the total appropriation being in excess of the total estimated income in the amount of \$1,660,791.00, the treasurer shall issue his warrant to the towns and city in the county for this amount.

Motion by: Representative Lynn Horton  
Motion seconded by: Representative George Lemire  
Votes in favor: 12  
Votes opposed: 0

There was no further business to come before the meeting it was adjourned.

Respectfully submitted,  
Alcide E. Valliere, Clerk  
Coos County Delegation

FINANCE COMMITTEE MEETING  
DELEGATION MEETING - November 4, 1982

On November 4, 1982 at the Nursing Hospital in West Stewartstown was held a Finance Committee and a Special Delegation Meeting of the Coos County Delegation. The meeting started promptly at 10:00 a.m.

The first order of business was for the members of the Finance Committee to consider the report of the Commissioners for the first nine months of the County's fiscal year. The roll call was in order. A quorum was present. In attendance were: Representatives Wiswell, Horton, Burns, Guay, Oleson, York, Theriault, Valliere, Lemire, Mayhew, Chappell, Brideau, Chardon, Langley. Commissioners Brungot, Corrigan and Lemire attended. Administrators Langell and Bouchard, Rod Ross of the Welfare Dept., County Co-Ordinator King, County Treasurer Olivier and Sheriff John Morton.

Chairman Oleson read the Statement of Expenditures and most items were fairly in line with the nine month's expenditures. Fred King made a few comments on those items that were over 75% expended.

The Committee accepted the report unanimously.

The Statement of Income was reviewed and accepted satisfactorily by the Committee. Lunch followed. After lunch the full Delegation met to consider the budget of the Division of Forest and Lands for the next year's budget for the unincorporated places forest conservation fund. Mr. Theodore Natti presented his budget and explained his plans for fire prevention service next year.

The following three (3) resolutions were discussed and approved:

NO. 1 RESOLUTION

Upon a motion made by Representative Guay, seconded by Representative York the Coos County Delegation voted to approve the budget requested by the Division of Forest and Lands for the fiscal year 1983 for the Forest Conservation fund in the amount of \$36,315.00.

Votes in favor: 14

Votes Against: 0



## NO. 2 RESOLUTION

Be it resolved by the Coos County Finance Committee duly convened on this 4th day of November, 1982 that the Coos County Commissioners are hereby authorized to transfer from line items in the 1982 Coos County budget that will be underspent on December 31, 1982 funds to supplement the following name accounts:

Audit Expense: \$2,773.00

Superior Court: \$20,000.00

Medicaid (Old Age Assistance): \$50,000.00

Nothing in this resolution in anyway authorized the Coos County Commissioners to overspend the 1982 budget in total.

Motion by: Mayhew

Motion seconded by: Horton

Votes in favor: 14

Votes opposed: 0

County Treasurer Bob Olivier requested permission to borrow the sum of \$1,750,000.00 for use in the 1983 budget. Representative York moved to accept and seconded by Representative Horton.

## NO. 3 RESOLUTION

The following motion was made by Representative York, seconded by Representative Horton and was passed by the following vote by the Coos County Delegation on the 4th day of November, 1982.

MOTION: The monies in the treasury of the County of Coos being insufficient to meet the demands upon the same and the sum of \$1,750,000.00 being the estimated amount necessary for the purpose of operation the County for the fiscal year 1983 the Treasurer, Robert Olivier, is hereby authorized to borrow from time to time during the year upon order of the County Commissioners pursuant to R.S.A. 29:8 amounts not to exceed the stated total amount.

Votes in favor: 14

Votes against: 0

Windows for the Nursing Home in West Stewartstown, a proposed 1983 project and the rewiring of the Lancaster Court House a 1982 project were discussed. Representatives Horton and Brideau were appointed by Chairman Oleson to supervise the above projects.

The Power Management System is installed and in operation at the County Home in Berlin.

Representative Lemire moved to adjourn, seconded by Representative Langley.

Respectfully submitted,  
Alcide E. Valliere, Clerk  
Coos County Delegation

#### DELEGATION MEETING - December 4, 1982

The meeting held in the Berlin Court House on December 4, 1982 at 3:30 p.m. to elect the County Officials for 1983-84. Members present as follows: George Lemire, Yvonne Coulombe, Harold Burns, Colon Chappell, Ted Pelletier, Andy Langley, Phoebe Chardon, Lawrence Guay, Lynn Horton, Norman Brideau, Otto Oleson, Alcide Valliere.

Representative Pelletier opened the meeting at 3:30 p.m. for the nomination of County Chairman. Representative Langley moved for the nomination of Otto Oleson for Chairman, that was seconded by Representative Guay. Representative Lemire moved that nomination cease, seconded by Representative Chardon. The vote was unanimous.

Chairman Oleson took his place at the head table and proceeded with the balloting.

Representative Guay moved for the nomination of Harold Burns as Vice-Chairman, seconded by Yvonne Coulombe. Representative Langley moved that nomination cease seconded by Representative Lemire.

The Delegation voted unanimously in favor.

Representative Chardon moved for the nomination of Representative Valliere for County Delegation Clerk Seconded by Representative Brideau. Representative Pelletier moved that nomination cease seconded by Representative Langley.

Representative Oleson moved to appoint all members of the Delegation to serve on the County Finance Committee, members voted in the affirmation.

Representative Lemire moved to adjourn, seconded by Representative Pelletier.

Approved by All. Representative Oleson closed the meeting at 4:15 p.m.

Respectfully submitted,  
Alcide E. Valliere, Clerk  
Coos County Delegation

#### PUBLIC BUDGET HEARING - December 18, 1982

The Public Hearing to allow the Commissioners to present their recommended 1983 County Budget was held on December 18, 1982.

The meeting was held in Berlin's Court House. Chairman Oleson called the meeting officially open at 10:00 a.m. A quorum was present and the meeting declared legal. In attendance were: Representatives Andy Langley, Phoebe Chardon, Harold Burns, Otto Oleson, Lawrence Guay, Romeo Theriault, George Lemire, Elmer York, Yvonne Coulombe, Alcide E. Valliere. Administrators Langell and Bouchard. Commissioners Brungot, Corrigan, and Lemire.

Chairman Oleson read each item and comments were made by members of the audience. The renovation of the women's facilities at the County House of Correction was mentioned. The Commissioners are asking for a \$500.00 raise, not having a raise in eight (8) years.

The Registrar of Deeds will be on salary while taking a cut in pay.

There are about 300 books that should be bound.

The Administration is asking for \$30,000. for a computer system to be installed at both nursing facilities.

Old Age assistance took a big leap upward by \$155,000.

Windows will be replaced also tubs and sinks at the Stewartstown Home.

An engineering study to be made to convert the Stewartstown Home from oil to wood chip heating system.

There were 41 persons attending the hearing. Town managers and representatives from taxpayers groups from Whitefield,

Lancaster, Carroll, Groveton, Colebrook, Groham and Berlin were present and urging the delegation to keep the budget down when it takes action in March.

Representative Chardon moved to adjourn, seconded by Representative Langley. Chairman Oleson called the meeting closed at 12:45 p.m.

Respectfully submitted,  
Alcide Valliere, Clerk  
Coos County Delegation



STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION



Budget of ..... COOS ..... County

APPROPRIATIONS AND ESTIMATES OF REVENUE

For the Calendar Year January 1, 19.82.. to December 31, 19.82.

or

For the Fiscal Year from July 1, 19..... to June 30, 19.....

Adopted March 13, 1982

Amended September 1, 1982

R.S.A., Chap. 24, Sect. 21. The county commissioners shall deliver or mail to each member of the county convention, the chairman of the board of selectmen in each town and the mayor of each city within the county and to the secretary of state prior to the fifteenth day of February annually, a statement of the condition of the county treasury on the preceding December thirty-first, or if the county is on an optional fiscal year basis pursuant to RSA 31:94-a, prior to the fifteenth day of August a statement of the condition of the county treasury on the preceding June thirtieth, accompanied by their itemized recommendations of the sums necessary to be raised for the county in the year next ensuing, stating therein in detail the objects for which the money is required. No county convention shall vote appropriations for the ensuing budget period until twenty-eight days shall have elapsed from the mailing of such statements.

SECTION I		APPROPRIATIONS		ACTUAL		APPROPRIATIONS	
PURPOSE OF APPROPRIATION		PREVIOUS		EXPENDITURES		ENSURING	
		FISCAL YEAR		PREVIOUS		FISCAL YEAR	
		1981		1981		1981	
Current Maintenance: Commissioners' Salaries	Act. Nos.	10,950		10,950		10,950	
General Government: Treasurers' Salaries		2,250		2,250		2,250	
Administration — Commissioners' Office	4100	34,612		34,382		38,427	
Administration — <del>Public</del> County Reports	4101	2,500		2,639		2,500	
Administration — Auditors'	4102	2,500		4,480		4,000	
County Attorney	4110	20,715		20,951		26,500	
Register of Deeds	4120	7,825		7,345		9,525	
Register of Probate	4130	6,025		4,495		6,500	
Sheriff	4140	73,300		72,628		73,250	
Medical Referee	4150	5,000		5,186		8,450	
Maintenance of Court House (1st Loc.) Berlin	4160	24,000		24,243		26,884	
Maintenance of Court House (2nd Loc.) Lancaster	4170	23,600		25,750		26,974	
Superior Court (1st Loc.)	4180	100,400		104,751		109,850	
Superior Court (2nd Loc.)	4181						
Public Welfare	4190	1,035,280		925,403		1,122,788	
County Nursing Home: Berlin		1,728,755		1,694,243		1,880,375	
Administration	5100						
Property and Related Expense	5110						
Dietary	5130						
Nursing	5140						
Plant Operation	5150						
Laundry and Linen	5160						
Housekeeping	5170						
Physicians and Pharmacy	5180						
Special Services	5190						
County Nursing Hospital: Stewartstown		1,600,300		1,596,340		1,764,800	
County Jail:							
Jail Expense	6100	240,100		234,079		288,600	
County Farm:							
Farm Expense	7100	185,000		187,862		219,200	
Conservation District		0		2,751		4,305	
Cooperative Extension Service:		65,000		63,622		71,901	
Expense	8360						
Unincorporated Towns		2,600		0		23,500	
Debt Service:							
Interest:							
On Tax Anticipation Notes	9100	62,000		70,629		75,000	
On Long Term Notes	9110	15,350		15,350		11,312	
On Bonded Debt	9120						
Principal:							
Tax Anticipation Notes	9150						
Long Term Notes	9160	70,000		70,000		70,000	
Bonded Debt	9170	80,000		80,000		80,000	
Capital Outlay, New Construction and Equipment:							
Courthouses		21,000		21,000		0	
Nursing Hospital		12,582		12,582		16,000	
* Nursing Home		10,940		10,567		43,800	
Farm		10,370		10,370		52,700	
Jail		1,970		1,820		0	
Special Requests: Social Services		21,500		21,500		19,000	
County Convention Expense	9370	4,760		4,571		5,400	
Contingency Fund	9900						
* Amended September 1, 1982		5,481,184		5,342,759		6,094,741	*
TOTAL APPROPRIATIONS							

# SECTION II

## SOURCES OF REVENUE

		ESTIMATED REVENUE PREVIOUS FISCAL YEAR 1981	ACTUAL REVENUE PREVIOUS FISCAL YEAR 1981	ESTIMATED REVENUE ENSUING FISCAL YEAR <del>(1981)</del> (1982) 1982
Current Income:	Acct. Nos.			
Superior Court — Fines and Forfeited Bail	4010	5,000	10,740	6,000
Register of Deeds — Fees	4011			
Sheriff's Writ Fees	4012			
County Nursing Home: Berlin		1,690,000	1,712,814	1,870,000
Patient Income (Nos. 5020, 1, 2, 3)				
Miscellaneous Income (Nos. 5025, 6)				
County Nursing Hospital: Stewartstown		1,552,000	1,604,731	1,776,000
County Jail:				
Jail	6040	0	11,257	0
County Farm:		193,000	161,286	221,400
Farm (Nos. 7050, 1, 2, 3, 4, 5, 6, 7, 9)				
Income Other Than Current Revenue:		69,500	60,479	44,050
Interest (Nos. 9060, 1, 2)				
Welfare:				
Old Age Assistance	9071			
Direct Relief	9072			
Board and Care of Children	9073			
Surplus Foods	9074			
Area Communication Service	9080			
Other:				
Berlin Courthouse Rents		5,400	7,761	9,000
Refund — Solid Waste — Unincorporated Towns		0	0	21,000
* Proceeds of Long Term Notes		0	0	86,500
Revenue Sharing Funds Used	9085	70,000	84,002	125,000
Surplus Used to Reduce Tax Rate	9099	129,810	129,810	200,000
Federal Payment In Lieu of Taxes		75,000	100,139	75,000
Total Income From All Sources Except Taxation		3,789,710	3,883,019	4,433,950 *
* Amount Necessary To Be Raised by County Tax	4000	1,691,474	1,691,474	1,660,791
TOTAL REVENUES		5,481,184	5,574,493	6,094,741 *

\*Total estimated "Income From All Sources Except Taxation" deducted from estimated "Appropriations" should give "Amount Necessary to be Raised by County Tax."

A certified copy of this Budget as voted by the County Convention should be filed with the Division of Municipal Accounting, Department of Revenue Administration.

I hereby certify that this is a true copy of the Budget as voted by the County Convention.

Chairman *Allen H. Olson*

Clerk *Alfred E. Valliere*

County Convention

Approved March 13, 1982

\* Amended September 1, 1982

## Report of the County Commissioners

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The Commissioners of Coos County herewith submit their reports of the various County Officials and departments for the 1982 fiscal year, January 1, 1982 - December 31, 1982.

As this report is being prepared it appears that Coos County will end 1982 with an operating surplus of nearly \$200,000.00. The Commissioners are pleased with this surplus figure given all of the factors that comprise the budget and the general state of the economy in our county. We are confident that 1983 will be a year of economic recovery and we project only a slight increase in department appropriations in next year's budget. The one concern that we have as we look forward to 1983 is in the area of income and how changes in Concord and Washington will impact on reimbursements in our budget. We will be working with the County Delegation and the Congressional Delegation to keep them fully informed about our budget and how changes that they may enact will impact on property taxes in our county.

In 1982 we saw a turn around in the operation of the County Farm and its operation showed an operating profit with milk production equal to the highest previous year, 1978. The herd average is running 16,000 pounds per cow. We expect that the farm will continue to improve in 1983 and the only cloud is to be found in the price of milk. If it continues to go down all dairy farmers will experience difficulties. 1982 saw the Nursing Home in Berlin show an operating profit in excess of \$100,000.00. The County Welfare program received national recognition for its inivative workfare program.

The Commissioners wish to thank all of the County's employees for a job well done, the County Delegation for its wisdom and guidance and all of the citizens of the county for their support. We pledge in 1983 to continue to make county government in Coos County responsive to the needs of the county.

NORMAN S. BRUNGOT  
THOMAS R. CORRIGAN  
GERARD LEMIRE  
Board of Commissioners



FORM MS-45

STATE OF  
NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION

COUNTY

Revised Statutes Annotated-Chapter 28:3

UNIFORM MUNICIPAL ACCOUNTS

**FINANCIAL REPORT**

OF

COOS

COUNTY

FOR THE

Fiscal Year Ending December 31, 1981..

or

The Fiscal Year Ended June 30, 19....

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of my knowledge and belief.

..... *Thomas Corrigan* ..... Clerk  
Board of County Commissioners

Date..... March 31, 1982,....

When To File: (R.S.A. 71-A:18)

1. For Counties reporting on a calendar year basis, this report must be filed on or before March 1st,
2. For Counties reporting on an optional fiscal year basis (FY ending June 30,     ). this report must be filed on or before September 1st,

Where To File:

Municipal Services Division, Department of Revenue Administration  
19 Pillsbury Street, Concord, New Hampshire 03301



## 29

Fiscal Year Ending December 31

**Note:** DO NOT INCLUDE OUTSTANDING LONG TERM INDEBTEDNESS AMONG LIABILITIES  
ON THIS PAGE SUCH DEBT MUST BE REPORTED ON PAGE 8

County of.....Coos.....

RECEIPTS AND

General Government:	Acct. No.			
<b>Taxes:</b>				
From Towns and Cities	4000	1,691,474		
Property	4001			
Motor Vehicle	4002	7,733		
Resident	4003	720		
Rooms and Meals	4004	672		
<del>Timberland</del> Interest & Dividends	4005	11,067	1,711,666	
Superior Court - Fines and Forfeits	4010		10,740	
Register of Deeds - Fees	4011			
Sheriff's Writ Fees	4012			
<b>Income From Institutions:</b>				
County Nursing Home: <sup>S</sup>			3,317,545	
Social Security, V.A., Retirement Insurance, etc.	5020			
State Welfare	5021			
Private	5022			
Bad Debts Recovered	5025			
Miscellaneous	5026			
County Jail	6040		11,257	
County Farm	7050 to 7059		161,286	
Berlin Courthouse Rents			7,761	
Cooperative Extension Service (Optional)	8075			
Total Current Revenue Receipts Carried forward to page 6			5,220,125	



# Report of Coos County

31

## PAYMENTS

General Government:		Acct. No.			
Administration - Commissioners' Office	4100	47,971			
Treasurer	4101	2,250			
Auditors	4102	4,480		54,701	
County Attorney	4110			20,951	
Register of Deeds	4120			7,345	
Register of Probate	4130			4,495	
Sheriff	4140			72,628	
Sheriff's Special Grants (list)					
Medical Referee	4150			5,186	
Maintenance of Court House - 1 <sup>st</sup> Location Berlin	4160			24,243	
Maintenance of Court House - 2 <sup>nd</sup> Location Lancaster	4170			25,750	
Superior Court - 1 <sup>st</sup> Location	4180			104,751	
Superior Court - 2 <sup>nd</sup> Location	4181				
Public Welfare	4190			925,403	
County Nursing Home:				3,290,583	
Administration	5100				
Property and Related Expense	5110				
Dietary	5130				
Nursing	5140				
Plant Operation	5150				
Laundry and Linen	5160				
Housekeeping	5170				
Physicians and Pharmacy	5180				
Special Services	5190				
County Jail	6100			234,079	
County Farm	7100			187,862	
Cooperative Extension Service	8360			63,622	
Soil Conservation District				2,751	
R.S.V.P.				7,000	
Senior Meals				7,000	
Family Planning				7,500	
Total Current Maintenance Expenses Carried forward to					
Page 7				5,045,850	

## RECEIPTS AND

Total receipts brought forward from page 4	Acct. No.	.	.	.	5,220,225
<u>Other Income:</u>					
Interest Earned:					
U.S. Treasury Bills	9060				
Savings Accounts and Certificates of Deposit	9061				36,163
Interest, Fees and Costs on Taxes	9062				
Welfare Reimbursements:					
Old Age Assistance	9071				1,014
Direct Relief	9072				
Board and Care of Children	9073				
Surplus Foods	9074				
Area Communication Service	9080				
Land Damage Settlements	9081				
Insurance Refunds	9082				
N. H. Gas Tax Refunds	9083				
Special Grants	9090				
Revenue Sharing Entitlements					84,002
Interest on Revenue Sharing Investments					
Payment In Lieu of Taxes - Federal Lands					100,139
Administration Refund					720
Misc. Income					2,390
Total Receipts Other Than Current Revenue	.	.	.		5,444,653
Total Receipts From All Sources	.	.	.		
Cash on hand at beginning of year 1980 Surplus - Adjusted	.	.	.		129,810
Grand Total					5,574,493

## Report of Coos County

33

PAYMENTS - (CO continued)

Total payments brought forward from page 5	Acct. No.	.	.	.	5,045,850
<b>Other Expenditures:</b>					
<b>Debt Service - Interest:</b>					
On Tax Anticipation Notes	9100	70,629			
On Long Term Notes	9110	15,370		85,999	
On Bonded Debt	9120				
<b>Debt Service - Principal:</b>					
Tax Anticipation Notes	9150	70,000			
Long Term Notes	9160	80,000		150,000	
Bonded Debt	9170				
<b>Capital Outlay, New Construction and Equipment:</b>					
Administration Berlin Nursing Home	9200	10,657			
County Attorney Stewartstown Nursing Home	9210	12,582			
Register of Deeds Jail	9220	1,820			
Register of Probate Farm	9230	10,370			
Sheriff	9240				
Medical Referee	9250				
Court House 1 <sup>st</sup> Location Berlin	9260	20,000			
Court House 2 <sup>nd</sup> Location Lancaster	9270	1,000		56,339	
From Revenue Sharing Funds	9285				
Public Welfare	9290				
<b>Payments to Capital Reserve Funds</b>					
	9340				
<b>County Convention Expenses</b>					
Unincorporated Town Expense	9370			4,571	
Contingency Fund	9900			0	
<b>Total Payments for all Purposes</b>		.	.	.	5,342,759
<b>Cash on hand at end of year 1981 Surplus ( Before Adjustments )</b>		.	.	.	231,734
<b>Grand Total</b>		.	.	.	5,574,493

## Report of Coos County

SCHEDULE OF LONG TERM INDEBTEDNESS  
As of December 31, 1980 ~~June 30, 1977~~

1. Long Term Notes Outstanding: (List Each Issue Separately)	Purpose of Issue (2)	Amount		
Jail & HC	J	40,000		.. .
Jail & HC ; Nursing Hospital	J & H	150,000		.. .
				.. .
				.. .
				.. .
2. Total Long Term Notes Outstanding			.. . .	190,000
3. Bonds Outstanding: (List Each Issue Separately)				
Nursing Home	H	700,000		.. .
Nursing Home	H	420,000		.. .
				.. .
4. Total Bonds Outstanding			.. . .	1,120,000
5. Total Long Term Indebtedness-December 31, 1980 <del>June 30, 1977</del>				
(Line 2 Plus Line 4)			.. . .	1,310,000

(1) Amount of outstanding long term indebtedness must be reported as of the end of the fiscal year, i.e., in Counties reporting on a calendar basis-December 31, 197 ; in Counties reporting on a fiscal year basis-June 30, 197 .

(2) Use code H-Hospital Bonds, CH-Court House, F-Farm, J-Jail, O-Other

RECONCILIATION OF OUTSTANDING LONG TERM INDEBTEDNESS

1. Outstanding Long Term Debt-December 31, 1980 <del>June 30, 1977</del>		.. . .	.	1,460,000
2. New Debt Created During Fiscal Year:				
a. Long Term Notes Issued				.. .
b. Bonds Issued				.. .
3. Total (Line 2a and 2b)		.. . .	.	
4. Total (Line 1 and 3)		.. . .	.	1,460,000
5. Debt Retirement During Fiscal Year:				
a. Long Term Notes Paid		70,000		.. .
b. Bonds Paid		80,000		.. .
6. Total (Line 5a and 5b)		.. . .	.	150,000
7. Outstanding Long Term Debt-December 31, 1981 <del>June 30, 1977</del>				1,310,000
(Line 4 Less Line 6)		.. . .	.	



## Consolidated Balance Sheet

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### ASSETS

Cash . . . . .		\$ 260,393
Investments - Short Term . . . . .		1,750,000
Investments - Reserve for Sick Leave . . . . .		63,073
Accounts Receivable - County . . . . .	\$ 19,248	
Stewartstown . . . . .	133,340	
Berlin . . . . .	126,847	279,435
Prepaid Expense . . . . .		10,137
Taxes Due - Unincorporated Towns. . . . .		58,477
Due from Federal Government - GRS . . . . .		31,720
Investment - Agri-Mark, Inc. . . . .		8,889
Amount to be Provided for Long Term Debt . . . . .		<u>1,241,622</u>
TOTAL ASSETS. . . . .		\$3,703,746

### LIABILITIES

Accounts Payable - County . . . . .	\$305,384	
Stewartstown . . . . .	22,809	
Berlin . . . . .	61,491	389,684
Accrued Expense. . . . .		30,560
Patient & Sunshine Funds. . . . .		43,362
Tax Anticipation Notes . . . . .		1,750,000
Long Term Notes . . . . .		201,622
Bonds . . . . .		<u>1,040,000</u>
TOTAL LIABILITIES . . . . .		\$3,455,228
Unexpended Balance - Special Accounts		
General Revenue Sharing . . . . .	\$ 26,940	
Capital Projects. . . . .	18,930	
Rural Fellowship Grant . . . . .	700	
Crime Commission Fund. . . . .	1,054	
Agri-Mark Investment. . . . .	8,889	56,513

## Reserved:

Probate Court Fund. . . . .	\$ 4,149	
Prepaid Expense . . . . .	10,137	14,286
Unreserved - Sick Leave . . . . .		63,073
TOTAL FUND EQUITY. . . . .		<u>\$ 114,646</u>
TOTAL LIABILITIES AND		
FUND EQUITY . . . . .		\$3,703,746

ROBERT A. OLIVIER  
Treasurer  
Unaudited

## Statement of Bonded Debt

---

December 31, 1982

**Nursing Home-Berlin**

**Original Amount**

**7.2% Interest** **\$1,000,000.00**

**Nursing Home-Berlin**

**Original Amount**

**8.5% Interest** **\$600,000.00**

**Payments Due:**

1983	50,000.00	30,000.00
1984	50,000.00	30,000.00
1985	55,000.00	30,000.00
1986	55,000.00	30,000.00
1987	55,000.00	30,000.00
1988	55,000.00	30,000.00
1989	55,000.00	30,000.00
1990	55,000.00	30,000.00
1991	55,000.00	30,000.00
1992	55,000.00	30,000.00
1993	55,000.00	30,000.00
1994	55,000.00	30,000.00
1995		30,000.00
<b>Balance Due</b>	<b>\$650,000.00</b>	<b>\$390,000.00</b>

Robert A. Olivier  
County Treasurer

## Statement of Long Term Notes

---

December 31, 1982

A. Jail Construction - Phase I		
Original Amount	\$200,000.00	
3.98% Interest		
Payments Due:		
1983		\$20,000.00
B. Jail Construction - Phase II		
Original Amount	235,230.00	
6.48% Interest		
Payments Due:		
1983		50,000.00
1984		50,000.00
C. Capital Improvements - Farm		
Original Amount	51,000.00	
8% Interest		
Payments Due:		
1983		11,000.00
1984		20,000.00
1985		20,000.00
D. Energy Improvements - Berlin Home		
Original Amount	31,900.00	
9% Interest		
Payments Due:		
1983		5,410.00
1984		5,918.00
1985		6,472.00
1986		7,080.00
1987		5,742.00

Robert A. Olivier  
County Treasurer



## Schedule of County Property

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Appraisal - December 31, 1982

Description	Estimated Sound Value
-------------	-----------------------

### WEST STEWARTSTOWN

Nursing Hospital . . . . .	\$2,500,000.00
Jail and House of Correction . . . . .	800,000.00
Hay and Cow Barn. . . . .	285,000.00
Piggery . . . . .	40,000.00
Frame Garage . . . . .	12,000.00
Manure Shed . . . . .	10,000.00
Machinery Shed . . . . .	12,000.00
Superintendent's House . . . . .	75,000.00
Land . . . . .	<u>100,000.00</u>

### LANCASTER

Courthouse . . . . .	750,000.00
----------------------	------------

### BERLIN

Nursing Home. . . . .	3,500,000.00
Courthouse . . . . .	<u>630,000.00</u>
<b>TOTAL</b>	<b>\$8,714,000.00</b>

## County Tax Apportionment 1982

	Apportionment Of Total Tax	Tax	Percent Of Tax
Berlin . . . . .	\$ 294.78	\$ 489,568.00	29.5%
Carroll. . . . .	29.85	49,575.00	3.0%
Clarksville . . . . .	11.37	18,883.00	1.1%
Colebrook . . . . .	55.68	92,473.00	5.6%
Columbia. . . . .	14.15	23,500.00	1.4%
Dalton. . . . .	16.06	26,672.00	1.6%
Dummer . . . . .	7.39	12,273.00	.7%
Errol. . . . .	12.82	21,291.00	1.3%
Gorham. . . . .	112.07	186,125.00	11.2%
Jefferson . . . . .	29.81	49,508.00	3.0%
Lancaster. . . . .	98.80	164,086.00	9.9%
Milan . . . . .	26.28	43,646.00	2.6%
Northumberland . . . . .	76.15	126,469.00	7.6%
Pittsburg . . . . .	45.38	75,367.00	4.5%
Randolph. . . . .	22.70	37,700.00	2.3%
Shelburne . . . . .	19.80	32,884.00	2.0%
Stark. . . . .	12.44	20,660.00	1.2%
Stewartstown . . . . .	20.54	34,113.00	2.1%
Stratford . . . . .	20.35	33,797.00	2.0%
Whitefield . . . . .	48.24	80,117.00	4.8%
	<u>\$ 974.66</u>	<u>\$1,618,707.00</u>	
Atkinson-Gilmanton Grant . . . . .	.47	781.00	
Bean's Purchase. . . . .	.68	1,129.00	
Cambridge . . . . .	2.29	3,803.00	
Crawford's Purchase. . . . .	.10	166.00	
Dix Grant . . . . .	.54	897.00	
Dixville . . . . .	5.95	9,882.00	
Erving's Grant. . . . .	.11	183.00	
Green's Grant . . . . .	.73	1,212.00	
Martin's Location . . . . .	.08	133.00	
Millsfield . . . . .	1.95	3,239.00	
Odell. . . . .	1.80	2,989.00	
Pinkham's Grant . . . . .	1.90	3,155.00	
Sargent's Purchase . . . . .	.67	1,113.00	
Second College Grant. . . . .	1.25	2,076.00	
Success . . . . .	2.42	4,019.00	
Thompson's Meserve Grant . . . . .	1.42	2,358.00	
Wentworth Location . . . . .	2.98	4,949.00	
	<u>\$ 25.34</u>	<u>\$ 42,084.00</u>	
	\$1,000.00	\$1,660,791.00	2.5%

## General Revenue Sharing Trust Fund Report

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1982

Balance in Fund January 1, 1983 . .	\$ 26,043.64
Credits from Federal Govern- ment during 1982 . . . . .	125,896.00
Total Available Funds	<hr/>
- 1982 . . . . .	\$151,939.64
 Funds Allocated - 1982 Budget	
for Welfare Assistance . . . . .	\$125,000.00
Balance In Fund Decem- ber 31, 1982. . . . .	<hr/> \$26,939.64

ROBERT A. OLIVIER  
Treasurer

## Comparative Statement

### Statement of Expenditures December 31, 1982

Account Name	1982 Budget	Actual Expenditures	Over (Under)
Commissioners' Salaries . . . . .	10,950	10,950	0
Administration Expense . . . . .	38,427	36,789	(1,638)
Treasurer's Salary . . . . .	2,250	2,250	0
County Reports & Notices . . . . .	2,500	2,372	(128)
Audit Expense . . . . .	4,000	6,773	2,773
Attorney's Salary . . . . .	15,000	15,000	0
Attorney's Expense . . . . .	11,500	12,321	821
Register of Deeds . . . . .	9,525	6,070	(3,455)
Register of Probate . . . . .	6,500	6,395	(105)
Sheriff's Department . . . . .	73,250	70,190	(3,060)
Medical Referees . . . . .	8,450	5,342	(3,108)
Berlin Courthouse . . . . .	26,884	24,168	(2,716)
Lancaster Courthouse . . . . .	26,974	26,656	(318)
Superior Court . . . . .	109,850	115,994	6,144
Welfare Administration . . . . .	21,788	21,683	(105)
Childrens' Aid . . . . .	56,000	35,022	(20,978)
Soldiers' Aid . . . . .	10,000	6,665	(3,335)
County Welfare . . . . .	40,000	32,563	(7,437)
Old Age Assistance . . . . .	995,000	1,033,285	38,285
Nursing Hospital Stewartstown . . . . .	1,764,800	1,644,719	(120,081)
Specials . . . . .	16,000	12,895	(3,105)
Jail & House of Correction . . . . .	288,600	257,659	(30,941)
Farm . . . . .	219,200	218,489	(711)
Specials . . . . .	52,700	50,485	(2,215)
Nursing Home Berlin . . . . .	1,880,375	1,767,032	(113,343)
Specials . . . . .	43,800	40,025	(3,775)
Extension Service . . . . .	71,901	70,909	(992)
Soil Conservation District . . . . .	4,305	4,134	(171)
Council on Aging . . . . .	7,000	7,000	0
R.S.V.P. . . . .	7,000	7,000	0
Family Planning . . . . .	5,000	5,000	0
Interest-Short Term Notes . . . . .	75,000	110,711	35,711
Principal Bonded Debt . . . . .	80,000	80,000	0
Principal Long Term Notes . . . . .	70,000	70,000	0
Interest-Long Term Notes . . . . .	11,312	11,315	3
Unincorporated Town Expense . . . . .	23,500	17,442	(6,058)
Delegation Expense . . . . .	5,400	4,027	(1,373)
<b>TOTAL</b>	<b>6,094,741</b>	<b>5,849,330</b>	<b>(245,411)</b>



## STATEMENT OF INCOME

Account Name	1982 Budget	Actual Income	Over (Under)
Nursing Hospital Stewartstown . . . . .	1,776,000	1,660,222	(115,778)
Jail & House of Correction . . . . .	0	160	160
Farm. . . . .	221,400	220,213	(1,187)
Nursing Home Berlin . . . . .	1,870,000	1,870,386	386
Courthouse Rents Berlin. . . . .	9,000	8,800	(200)
Superior Court Fines . . . . .	6,000	13,980	7,980
Interest Income. . . . .	30,000	69,405	39,405
Other Income . . . . .	14,050	17,796	3,746
Unincorp. Town Income. . . . .	21,000	16,393	(4,607)
Proceeds Long Term Notes . . . . .	86,500	82,900	(3,600)
General Revenue Sharing . . . . .	125,000	125,000	0
Payment In Lieu of Taxes. . . . .	75,000	92,028	17,028
Surplus Used To Reduce Taxes . . . . .	200,000	200,000	0
1982 Property Taxes . . . . .	<u>1,660,791</u>	<u>1,660,791</u>	<u>0</u>
TOTAL	6,094,741	6,038,074	(56,667)
1982 OPERATING SURPLUS			188,744

## NOTES

**BUDGET**  
**COOS COUNTY, NEW HAMPSHIRE**

**January 1, 1983 to December 31, 1983**

**NORMAN S. BRUNGOT, Chairman**  
**THOMAS R. CORRIGAN**  
**GERARD LEMIRE**  
**Board of County Commissioners**

## Coos County Budget – 1983

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	Approved Budget 1982	Expended 1982	Proposed Budget 1983
APPROPRIATIONS:			
1. Commissioners Salaries. . . . .	10,950	10,950	12,450
2. Administration Expense . . . . .	38,427	36,789	39,915
3. Treasurer's Salary . . . . .	2,250	2,250	2,750
4. Treasurer's Expense . . . . .	0	0	3,305
5. County Reports & Notices . . . . .	2,500	2,372	2,500
6. Audit Expense . . . . .	4,000	6,773	5,000
7. Administration Special . . . . .	0	0	30,000
8. Attorney's Salary . . . . .	15,000	15,000	15,000
9. Attorney's Expense . . . . .	11,500	12,321	13,500
10. Medical Referees . . . . .	8,450	5,342	6,500
11. Register of Deed's Salary . . . . .	0	0	18,000
12. Register of Deed's . . . . .	9,525	6,070	27,000
13. Register of Probate . . . . .	6,500	6,395	6,000
14. Sheriff's Salary . . . . .	2,000	2,000	2,000
15. Sheriff's Expense. . . . .	71,250	68,190	76,450
16. Berlin Courthouse Expense . . . . .	26,884	24,168	28,745
17. Berlin Courthouse Special. . . . .	0	0	1,000
18. Lancaster Courthouse Expense. . . . .	26,974	26,656	28,900
19. Superior Court . . . . .	109,850	115,994	120,750
20. Welfare Administration. . . . .	21,788	21,683	24,540
21. Childrens' Aid. . . . .	56,000	35,022	50,000
22. Soldiers' Aid. . . . .	10,000	6,665	10,000
23. County Welfare. . . . .	40,000	32,563	40,000
24. Old Age Assistance . . . . .	995,000	1,033,285	1,150,000
25. Nursing Hospital-Stewarts- town. . . . .	1,764,800	1,664,719	1,831,800
26. Nursing Hospital-Specials . . . . .	16,000	12,895	74,800
27. Jail & House of Correction . . . . .	288,600	257,659	304,200
28. Jail - Special . . . . .	0	0	60,000
29. Farm. . . . .	219,200	218,489	209,800
30. Farm - Specials . . . . .	52,700	50,485	42,800
31. Land Management Contract. . . . .	0	0	6,000
32. Nursing Home - Berlin . . . . .	1,880,375	1,767,032	1,936,000
33. Nursing Home - Specials . . . . .	43,800	40,025	7,000
34. Extension Service . . . . .	71,901	70,909	75,904



35. Soil Conservation District . . .	4,305	4,134	6,480
36. Council on Aging. . . . .	7,000	7,000	7,000
37. R.S.V.P. . . . .	7,000	7,000	7,000
38. Family Planning . . . . .	5,000	5,000	5,000
39. Food Pantry. . . . .	0	0	3,000
40. Interest - Short Term Notes. .	75,000	110,711	140,000
41. Principal Bonded Debt . . . .	80,000	80,000	80,000
42. Interest - Long Term Notes . .	11,312	11,315	11,350
43. Principal Long Term Notes . .	70,000	70,000	80,000
44. Unincorporated Town Exp . .	23,500	17,442	4,100
45. Delegation Expense . . . . .	5,400	4,027	6,000
<b>TOTALS</b>	<b>6,094,741</b>	<b>5,849,330</b>	<b>6,612,539</b>

	Approved Income 1982	Actual Income 1982	Projected Income 1983
<b>INCOME:</b>			
11. Register of Deeds . . . . .	0	0	50,000
25. Nursing Hospital . . . . .	1,776,000	1,660,222	1,737,000
27. Jail & House of Correction . .	0	160	0
29. Farm. . . . .	221,400	220,213	213,000
32. Nursing Home. . . . .	1,870,000	1,870,386	1,936,000
16. Berlin Courthouse Rents. . . .	9,000	8,800	9,600
19. Superior Court Fines . . . . .	6,000	13,980	7,000
40. Interest Income. . . . .	30,000	69,405	40,000
41. Other Income . . . . .	14,050	17,796	15,000
42. Income Unincorporated Towns. . . . .	21,000	16,393	1,600
43. Proceeds Long Term Notes . .	86,500	82,900	215,600
44. General Revenue Sharing . . .	125,000	125,000	121,000
45. Payment in Lieu of Taxes . . .	75,000	92,028	90,000
46. Surplus Used to Reduce Taxes . . . . .	200,000	200,000	50,000
47. Property Taxes . . . . .	1,660,791	1,660,791	2,126,739
<b>TOTALS</b>	<b>6,094,741</b>	<b>6,038,074</b>	<b>6,612,539</b>

## NOTES

## APPROPRIATIONS: ADMINISTRATION - Function and Goals:

The administration of Coos County is vested in the three member board of commissioners who are elected from three districts in the county. They are responsible for all of the operations within the county departments that are not under the statutory control of other elected officials. Their duties relate to the budget, legal, financial obligations and management as mandated by New Hampshire statutes. The care and custody of all county property, personnel decisions, county programs and the day to day activities of county government are their elected responsibilities. The county treasurer is responsible for the collection and receipt of all county funds due the county, for the safe custody of these funds and for disbursement according to the law.

**GOALS:** The goal of the administration of the county is to at all times assure that all operations are carried out in an efficient and cost effective manner and that the laws and regulations of the State of New Hampshire and the United States are adhered to at all times. In 1983 for the first time the position of Deputy Treasurer as required by RSA 29:15 is filled by appointment of the Board of Commissioners. In addition necessary budgetary requirements of the office of the treasurer are provided for in this years budget. Also, for the first time a capital request for computer equipment is being made under the administration portion of the budget rather than in the institution budget items.

	Approved Appropriations 1982	Actual Expenditures 1982	Proposed Budget 1983
1. Commissioners' Salaries . .	10,950	10,950	12,450
2. Administration Expense			
Salaries . . . . .	21,377	21,394	23,090
Social Security . . . . .	2,400	2,314	2,380
Blue Cross/Blue Shield . .	1,000	1,292	1,530
Retirement. . . . .	800	1,073	950
Workers Comp & UI. . . .	250	115	200
Supplies. . . . .	1,000	1,273	1,000
Telephone . . . . .	1,700	1,542	1,800
Commissioner's Travel & Dues . . . . .	3,000	2,515	3,000
Employees' Travel. . . . .	5,200	4,425	5,200
Bonds . . . . .	1,500	107	65
Outside Legal Service. . . .	200	0	200
New Equipment . . . . .	0	739	500
Total. . . . .	38,427	36,789	39,915
3. Treasurer's Salary . . . . .	2,250	2,250	2,750

4. Treasurer's Expense:			
Deputy Treasurer . . . . .	0	0	300
Social Security . . . . .	0	0	205
Other Expense . . . . .	0	0	700
Bonds . . . . .	0	0	2,100
Total. . . . .	0	0	3,305
5. County Reports & Notices	2,500	2,373	2,500
6. Audit Expense . . . . .	4,000	6,773	5,000
7. Administration Special - Computer. . . . .	0	0	30,000

### COUNTY ATTORNEY – Function and Goals:

As the chief law enforcement person in the county, the County Attorney, is responsible for the prosecutorial branch of law enforcement for the entire county. At the present time the County Attorney devotes at least 50% of his professional time to duties of this office.

The County Attorney works in cooperation with the Sheriff's office, the New Hampshire State Police and with the local police departments in the discussion and evaluation of criminal activity countywide. This includes the drawing of warrants and complaints, attendance at bail hearings or probable cause hearings in the District Courts and in assisting in misdemeanor cases in District Courts.

The County Attorney prepares and presents felony cases to the Grand Jury which now meets six times a year and prosecutes such cases when necessary in the Superior Court. In addition the Attorney is responsible for decisions with the Medical Referees in cases of untimely death.

An additional responsibility of the County Attorney is to represent the county and its officials in civil cases brought against the county and for providing legal advice to county departments and to its elected and appointed officials.

**GOALS:** The goal of the County Attorney is to provide timely and efficient law enforcement throughout the county and to assure all of the citizens of the county that the rights of the individual and security of personal property will be upheld.

	Approved Appropriations 1982	Actual Expenditures 1982	Proposed Budget 1983
8. Attorney's Salary . . . . .	15,000	15,000	15,000
9. Attorney's Expense:			
Social Security (FICA) . . .	1,005	1,008	1,000
Clerical . . . . .	6,000	6,000	6,000
Other Expenses. . . . .	4,495	5,150	6,300



Workman's Comp . . . . .	<u>0</u>	<u>163</u>	<u>200</u>
Total . . . . .	<u>11,500</u>	<u>12,321</u>	<u>13,500</u>
Total Attorney's Expense .	<u>26,500</u>	<u>27,321</u>	<u>28,500</u>
10. Medical Referees . . . . .	8,450	5,342	6,500

### REGISTER OF DEEDS – Function and Goals:

The Register of Deeds is responsible for the recording of all property records, recording and maintenance of documents presented for recording; the production of the index to the record; the consolidation of the indices; the collection of the indices; the collection of recording fees; the collection and distribution of the NH transfer tax money; the continuing repair and custody of all books and equipment and for the day to day activity of this office.

GOALS: In 1983 the Delegation of the county has voted to establish a full time position of Register of Deeds and both the Register and the employees of this office will be on salary as county employees. All fees collected will accrue to the county. In the past the Register of deeds has collected the fees and compensated himself and his employees from the proceeds of the fees. Coos County becomes the last of the ten NH counties to put the Register of Deeds on salary. The 1983 budget reflects the increased cost of these new positions but in the income projections of the county there is an amount that reflects the anticipated income from this office.

	Approved Appropriations 1982	Actual Expenditures 1982	Proposed Budget 1983
11. Register of Deeds Salary . .	0	0	18,000
12. Register of Deeds Expense:			
Salaries . . . . .	0	0	12,085
Social Security . . . . .	1,600	0	2,015
Blue Cross/Blue Shield . .	0	0	1,525
Retirement . . . . .	0	0	1,220
Workers Comp & UI . . . .	0	0	300
Printing & Record Books .	2,400	1,664	2,400
Supplies . . . . .	1,000	1,255	1,500
Telephone . . . . .	400	454	500
Equipment Rental . . . . .	1,825	1,743	900
Book Repair . . . . .	1,500	954	4,555
Typewriter . . . . .	<u>700</u>	<u>0</u>	<u>0</u>
Total . . . . .	9,525	6,070	27,000

## REGISTER OF PROBATE – Functions and Goals:

The Probate Court has jurisdiction over the settlement and the administration of the State trusts and wills; matters of family law such as the termination of parental rights and guardianship of minors and their property' partition of real estate and the licensing to sell real estate of separated couples; determination of conduct as course for divorce; the commitment of the mentally ill and guardianship of the mentally incompetent.

The Register of Probate, an elected official, is responsible for keeping the records and proceedings of the Probate Court. The cost of this office is shared by the state, the county and the users of its services. The county's contribution through its budget is used for materials, supplies and space for the office.

13. Social Security . . . . .	400	285	400
Clerical . . . . .	450	450	450
Supplies. . . . .	2,000	1,904	2,000
Telephone . . . . .	650	596	650
Equipment. . . . .	1,000	1,932	500
Attorney Expense . . . . .	2,000	1,228	2,000
Total. . . . .	6,500	6,395	6,000

## SHERIFF'S DEPARTMENT – Function and Goals:

The Sheriff and his deputies, who are part time officials, are responsible for the serving of all civil processes in the county. They support the New Hampshire State Police and the local police departments as needed. They serve as the Superior Court security officers and transport all prisoners between the jail and the county's courts. They transport prisoners to jail from the county's police departments when necessary. The Sheriff and his deputies transport all sentenced prisoners between the House of Correction and Jail in Stewartstown to State of New Hampshire facilities when ordered by the Courts to do so.

**GOALS:** The goal of the Sheriff is to provide high quality personnel who are capable of meeting their statutory responsibility in an efficient and cost effective manner.

	Approved Appropriations 1982	Actual Expenditures 1982	Proposed Budget 1983
14. Sheriff's Salary . . . . .	2,000	2,000	2,000
15. Expense:			
Sheriff's Clerk. . . . .	2,000	1,658	2,000
Social Security (FICA). . .	1,200	1,162	1,200
Blue Cross-Blue Shield . . .	0	0	0
Retirement. . . . .	4,000	3,994	4,500

Retirement (Martineau) . .	0	0	0
Workers Comp. & UI . . . .	1,600	1,890	2,000
Uniforms. . . . .	600	601	600
Supplies. . . . .	700	791	1,000
Communication . . . . .	5,000	4,817	5,000
Equipment. . . . .	500	437	500
Liability Insurance. . . . .	900	919	900
Total. . . . .	16,500	16,269	17,700
Sheriff's Court Atten- dance . . . . .	6,000	6,723	7,000
Deputy Court Attendance.	11,000	10,692	13,000
Sheriff's Travel . . . . .	15,000	14,173	16,000
Deputy Travel. . . . .	19,000	16,241	20,000
Training of Officers . . . .	1,200	927	1,200
Bonds . . . . .	550	516	550
Extradition . . . . .	2,000	2,649	1,000
Total Sheriff's Dept. . . . .	73,250	70,190	78,450

### COURTHOUSE MAINTENANCE – Function and Goals:

Coos County maintains two courthouses in the county; one in Berlin and the other in Lancaster which is the county seat. Both buildings are old structures and in each there are certain statutory offices. In Lancaster the Register of Deeds, Probate Court, Superior Court and the Extension Service maintain their operations. In Berlin the Sheriff has an office that is open part time and the Welfare Office as well as an office for the County Commissioners.

**GOALS:** The goals of the maintenance department in the Courthouses is to maintain these facilities in a clean and efficient manner.

	Approved Appropriations 1982	Actual Expenditures 1982	Proposed Budget 1983
16. Courthouse - Berlin			
Salaries . . . . .	8,761	8,752	9,460
Social Security (F.I.C.A.) . . .	610	597	635
Blue Cross-Blue Shield . . . .	320	460	520
Retirement. . . . .	260	241	380
Workers Comp. & UI . . . . .	300	383	400
Supplies. . . . .	1,600	884	1,600
Repairs . . . . .	1,500	872	1,500
Electric, Water, Sewer . . . . .	7,500	6,418	7,500

Fuel Oil. . . . .	5,233	4,403	5,500
Plowing, Snow Removal . . . .	100	145	200
Insurance. . . . .	<u>700</u>	<u>1,013</u>	<u>1,050</u>
Total. . . . .	26,884	24,168	28,745
17. Berlin Courthouse			
Special . . . . .	0	0	1,000
18. Courthouse - Lancaster			
Salaries . . . . .	8,586	8,577	9,275
Social Security (FICA). . . . .	600	586	625
Blue Cross-Blue Shield . . . . .	1,000	1,155	1,350
Retirement. . . . .	0	0	0
Workers Comp. & UI . . . . .	300	374	400
Supplies. . . . .	1,600	968	1,600
Repairs . . . . .	1,500	953	1,500
Electric, Water, Sewer . . . . .	2,500	1,897	2,500
Fuel Oil. . . . .	9,838	10,603	10,000
Plowing, Snow Removal . . . . .	300	233	300
Insurance. . . . .	600	1,180	1,200
Rubbish Removal . . . . .	<u>150</u>	<u>130</u>	<u>150</u>
Total. . . . .	26,974	26,656	28,900

### SUPERIOR COURT – Function and Goals:

In Coos County the Superior Court has on a regular basis two terms of court; the Spring term is held in Lancaster and the Fall term in Berlin. This Court's jurisdiction extends to both civil and criminal cases. It hears civil cases involving: disputes of more than \$500.00, title to real property and domestic relation matters such as divorce, alimony and family support. This Court also hears criminal cases appealed from the District Courts involving violations and misdemeanors. It is the only Court for the trial of felonies and the only Court that has trials by jury. Appeals from the Superior Court decisions go up to the State Supreme Court.

The County supports the cost of the Superior Court through provision of physical facilities and support of various portions of the Court's operating costs.

The Clerk of Court, who is a lawyer, is responsible for scheduling, paper work and other arrangements that are necessary for efficient handling and disposal of an ever increasing caseload.

**GOALS:** It is the goal of the Coos County Superior Court to at all times assure that the citizens of the county are provided a court system that is both effective and efficient.



	Approved Appropriations 1982	Actual Expenditures 1982	Proposed Budget 1983
19. Superior Court:			
Lawbooks . . . . .	1,500	1,600	1,500
Psychiatric Evaluations. . . . .	750	0	750
Jury Payrolls . . . . .	25,000	21,485	25,000
Masters Fees. . . . .	4,000	6,522	6,500
Stenographers. . . . .	23,000	26,105	28,000
Witness Fees. . . . .	3,000	8,426	6,000
Office Expense . . . . .	50,000	47,563	50,000
Social Security (FICA). . . . .	2,600	3,189	3,000
Attorney General Expense . .	0	1,104	0
Total. . . . .	109,850	115,994	120,750

### WELFARE DEPARTMENT – Function and Goals:

New Hampshire statutes require that public assistance shall be provided to those persons in need when their own resources are inadequate to provide for basic necessities. The General Assistance programs are administered and funded by either the city or town or the county with the determination of the responsible unit of government based on complicated and archaic "Settlement Laws". Recent legislative action has shifted more and more of the costs of these programs onto the counties of the state and thereby relieving the towns and cities of more of the responsibility for their needy. The property taxpayer provides the funding regardless of which unit of government provides for the service.

The County Welfare Department is responsible for providing as expeditiously as possible for the needy who seek assistance from the department or are referred to the department for help.

The County participates in six public assistance programs. Two of these are fully funded and administered by the County. One of these programs is fully funded by the County but is supervised by the State. The other three programs are fully administered by the State without County control and in these the County participates in the funding on a formula basis.

COUNTY WELFARE and SOLDIERS AID are fully administered and funded by the County. The only difference in these programs lies in a state law that requires that veterans' records must be kept separate from others. The County's Guidelines are the same for both of these programs. This form of assistance provides for those who qualify and payment for basic necessities is by voucher. The majority of recipients are unemployed employables or those awaiting transfer to other categorical programs such as:



A.F.D.C., A.P.T.D. or S.S.I. These individuals are required to be actively seeking work and must participate in the County's work program as a condition of receiving assistance if physically able and if they are not parents of small children.

CHILDRENS' AID is a program that provides support for children under the age of eighteen removed from their homes by court order and who have been found to be a responsibility of the County. The Court or State determines the placement setting which may be: foster home, group home or institutional care. The rate for foster care is determined by the County where group home or institutional rates are set by the facility. The determination of placement in foster care is the responsibility of the State.

OLD AGE ASSISTANCE is a program that is fully administered by the State and in which the County pays a portion of the cost plus a medical fee per case. This program covers those individuals who are over the age of 65 and lack sufficient income to provide for themselves but are not in need of some form of institutional care.

AIDE to PERMANENTLY & TOTALLY DISABLED provides for those individuals who are between the ages of eighteen and sixty four who have a disability that prevents them from holding a job. In this case the disability must be proven to be permanent in nature. This is another program which is totally State controlled and operated and in which the County participates in the funding at the rate of 50% of the cost plus a monthly medical fee.

MEDICAID or in this case Intermediate Nursing Care is a program for individuals who have been medically determined eligible for placement in an I.C.F. nursing home. In order to qualify for this program the person must be medically needy and must have insufficient resources to provide for their own care. The State determines eligibility and administers this program. The cost of maintenance of the person in the nursing home is born by the person himself/herself in the first instance by application of any resources they have such as pensions, social security etc. They must contribute their entire resources less \$25.00 which they may retain each month for personal needs. The difference between their own resources and the cost of the care is paid by the State to the nursing home. The State obtains the funds to make the payment from a combination of local funding (the County in this case), State funds appropriated in the State budget and from Federal funds. The formula for sharing of the cost is now approximately 15% State, 25% local and 60% Federal. The most recent session of the Legislature increased the local share to 25% from 20% and reduced the State share to 15% from 20%. At the same time the Federal budget is making cuts in this program. In Coos County approximately 70% of those individuals in this program for which the County is liable are residents of the two County operated nursing homes. The balance of these individuals reside in other nursing homes in the County or outside of the County. The decision of where the individual is placed is made by the State.

GOALS: The primary goal of the Coos County Welfare Department is to provide assistance to those individuals truly in need that are a responsibility of the County. In 1983 the County will continue to modify its Work Program and seek additional work sites for the County's recipients. The County in 1983 will also be revising the Guidelines for its programs in order to assure a more equitable distribution of assistance and to make the delivery system of its assistance more cost efficient.

	Approved Appropriation 1982	Actual Expenditures 1982	Proposed Budget 1983
20. Welfare Administration			
Salaries . . . . .	14,060	14,084	15,200
Social Security (FICA) . . . . .	978	956	1,020
Blue Cross/Blue Shield . . . . .	1,000	1,166	1,420
Workers Comp. & UI . . . . .	150	316	400
Retirement. . . . .	450	388	600
Supplies. . . . .	700	680	800
Telephone . . . . .	1,250	1,237	1,400
Equipment. . . . .	0	0	0
Travel . . . . .	3,000	2,856	3,500
Hearing Expense . . . . .	200	0	200
Total. . . . .	21,788	21,683	24,540
21. Childrens' Aid:			
Board & Care . . . . .	55,000	34,266	49,000
Clothing & Footwear . . . . .	500	119	500
Medical . . . . .	250	23	250
Other . . . . .	250	614	250
Total. . . . .	56,000	35,022	50,000
22. Soldiers' Aid:			
Food. . . . .	1,200	542	700
Maintenance Allowance . . . . .	320	409	300
Clothing & Footwear . . . . .	80	0	300
Board & Care . . . . .	1,000	0	450
Medical . . . . .	1,200	161	300
Electric, Water & Sewer . . . . .	800	762	1,200
Fuel . . . . .	1,500	245	1,000
Rent. . . . .	3,000	4,067	4,700
Burial . . . . .	300	300	450
Investigations . . . . .	300	0	300
Other . . . . .	300	179	300
Total. . . . .	10,000	6,665	10,000
23. County Welfare:			
Food. . . . .	3,500	2,879	3,500
Maintenance Allowance . . . . .	1,500	1,503	1,500
Clothing & Footwear . . . . .	500	94	500
Board & Care . . . . .	500	302	500
Medical . . . . .	3,000	1,505	3,000
Electric, Water & Sewer . . . . .	2,500	2,280	2,500
Fuel . . . . .	2,500	1,565	2,500

Rent . . . . .	23,000	21,220	23,000
Burial . . . . .	1,000	800	1,000
Investigations . . . . .	1,000	0	1,000
Other . . . . .	1,000	415	1,000
Total. . . . .	40,000	32,563	40,000
24. Old Age Assistance . . . . .	47,000	39,263	40,000
A.P.T.D. . . . .	208,000	203,098	220,000
Medicaid . . . . .	700,000	771,082	850,000
Medicaid - Supplemental. . . . .	40,000	19,842	40,000
Total Lines 20 - 24 . . . . .	1,122,788	1,129,218	1,274,540

## COUNTY INSTITUTION

The County Institution in West Stewartstown has been in operation since 1866. It consists of three separate facilities that are interrelated but each has a budget of its own. Where there is a sharing of services, there is also a distribution of the costs of these services in each entity's budget.

### NURSING HOSPITAL - Function and Goals:

This facility originally operated as an Alms House and General Hospital, has been operated as a 101 bed Intermediate Care Facility (ICF) since 1970, caring for residents in need of nursing home care. It is licensed by the Bureau of Health facilities Administration, a division of the Department of Health and Welfare, and admits both, Private and Medicaid patients that need its services.

The goal of the county Nursing Hospital is a demonstration of our belief in the value of preserving and promoting the maximum potential of each individual as long as he or she may live, while in the evolution striving for cost efficiencies in the operation.

	Approved Appropriations 1982	Actual Expenditures 1/1- 12/31/82	Proposed Budget 1983
25. Salaries . . . . .	93,650	90,947	99,900
Social Security . . . . .	74,900	66,602	77,000
Health & Life Ins. . . . .	43,000	44,497	56,000
Retirement. . . . .	25,000	21,858	26,000
Workman's Comp. . . . .	47,800	41,760	48,000
Unemployment. . . . .	14,000	1,000	10,000
Audits. . . . .	4,000	3,993	5,000

Supplies & Exp. . . . .	12,700	10,441	13,000
Communications . . . . .	9,400	9,240	10,100
Ins. - R.E., Lia., Etc. . . . .	12,300	8,138	9,000
TOTAL - ADMINISTRATION	336,750	298,477	354,000
Salaries . . . . .	194,150	187,057	199,900
Supplies & Exp. . . . .	21,900	19,151	21,900
Food. . . . .	180,000	161,075	180,000
TOTAL - DIETARY. . . . .	396,050	367,283	401,800
Salaries . . . . .	575,050	559,086	603,500
Medical Records . . . . .	500	792	700
Staff Physicals . . . . .	800	465	800
Nurses' Travels . . . . .	500	70	500
Pharmacy. . . . .	34,000	32,628	34,000
M & S Supplies . . . . .	15,000	8,611	12,000
TOTAL - NURSING . . . . .	625,850	601,653	651,500
Salaries . . . . .	42,950	35,588	45,600
Electricity, Fuel . . . . .	130,000	108,381	120,000
Sewer Account . . . . .			15,000
Vehicle Supplies & Exp. . . . .	2,300	2,208	2,500
Vehicle Repairs. . . . .	1,000	580	1,000
Maintenance. . . . .	16,000	17,587	18,000
Operation of Plant. . . . .	11,000	24,159	12,000
Minor Equipment . . . . .	5,000	6,213	6,000
TOTAL - MAINTENANCE . .	208,250	194,716	220,100
Salaries . . . . .	45,450	44,677	48,000
Supplies & Exp. . . . .	5,800	6,168	5,800
Linens. . . . .	3,000	3,826	3,600
TOTAL - LAUNDRY. . . . .	54,250	54,672	57,400
Salaries . . . . .	82,650	79,362	88,000
Supplies & Exp. . . . .	11,000	5,681	11,000
TOTAL - HOUSEKEEPING .	93,650	85,043	99,000
Salaries . . . . .	20,100	18,616	21,100
Supplies & Exp. . . . .	3,000	2,141	3,000
TOTAL - ACTIVITIES. . . . .	23,100	20,757	24,100
Salaries . . . . .	24,600	20,755	21,400
Supplies & Exp. . . . .	500	325	500
TOTAL - SOCIAL & INSERV.	25,100	21,080	21,900
Chaplain Services. . . . .	1,800	1,038	2,000
TOTAL - OTHER SERVICES	1,800	1,038	2,000
TOTAL - HOSPITAL . . . . .	1,764,800	1,644,719	1,831,800



26. Stainless Steel			
Cook Table. . . . .	2,000	1,073	
Cold Pan Section. . . . .	2,200	1,737	
Security Door Alarm . . . . .	2,600	2,836	
Pick-up Truck. . . . .	8,200	6,999	
Window Energy Audit . . . . .	1,000	249	
Conversion of Chips Eng.			
Study . . . . .			2,000
Sinks & Tubs . . . . .			7,000
Windows . . . . .			46,000
Walk-in Cooler . . . . .			13,800
Time Clock . . . . .			6,000
TOTAL NURSING			
HOME SPECIALS. . . . .	16,000	12,895	74,800

### JAIL AND HOUSE OF CORRECTION -- Function and Goals:

The Coos County Jail and House of Correction exists by statute to protect the communities within the Coos County by providing a secure, safe and healthy environment where pre-trial detainees and post-trial inmates are incarcerated. This facility is one hundred years old and has undergone within the past four years, a major renovations and now meets all of the standards for correctional facilities.

The goal of this Institution is to provide a humane and just climate whereby the dual functions of punishment and rehabilitation are fulfilled, while preserving the Constitutional Rights of individuals.

	Approved Appropriations 1982	Actual Expenditures 1/1-12/31/82	Proposed Budget 1983
27. Salaries . . . . .	148,000	145,679	159,000
Social Security . . . . .	10,200	9,760	11,000
Health & Life Ins. . . . .	6,000	6,336	8,000
Retirement. . . . .	3,800	3,581	4,000
Workman Comp. . . . .	12,200	7,279	8,000
Unemployment. . . . .	1,000	1	800
Officer Training . . . . .	2,500	1,197	3,500
Medical Services . . . . .	7,000	6,167	8,400
Hospitalization . . . . .	5,000	77	5,000
Adm. Supplies & Exp. . . . .	5,500	4,410	5,500
Supplies & Exp. . . . .	6,500	6,693	7,000
Other Supplies . . . . .	2,800	1,412	2,800
Dietary Supplies & Exp. . . . .	43,800	31,378	40,000
Laundry Supplies & Exp. . . . .	600	123	600



Fuel, Elec., Etc. . . . .	27,000	25,091	24,000
Maintenance & Repairs. . . . .	2,000	3,347	2,400
Minor Equipment . . . . .	600	2,476	1,000
Ins. - Fire, Lia., Etc. . . . .	4,100	2,650	3,200
Female Prisoners' Transfers . .	<u>0</u>	<u></u>	<u>10,000</u>
TOTAL - JAIL & H OF C . . .	288,600	257,659	304,200
28. Womens' Jail Alterations. . .			<u>60,000</u>
TOTAL - JAIL & H OF C			
SPECIALS . . . . .			60,000

### FARM – Function and Goals:

The Farm operation has been a part of the Institution since the beginning in 1866. Originally the manpower to operate the Farm came from the residents of the Alms House and the inmates of the House of Correction. In recent years the changing character of the populace at large and changes in the rules and regulations have limited the labor that is obtainable from within the Institution. Today this Farm is operated as a dairy operation and over the years it has enjoyed a reputation as having one of the best Holstein cattle herds in New Hampshire.

The goal of the Farm is to provide occupational labor for the inmates of the House of Correction, while making the facilities of this public owned Farm available as a research source to the other public agencies that wish to utilize it, and hopefully provide a source of fresh foods and income for the Institution.

	Approved Appropriations 1982	Actual Expenditures 1/1 - 12/31/82	Proposed Budget 1983
29. Salaries . . . . .	62,600	64,573	56,000
Social Security . . . . .	4,300	4,326	3,800
Health & Life Ins. . . . .	3,300	4,010	4,500
Retirement. . . . .	1,900	1,484	1,200
Workman Comp. . . . .	4,800	4,531	4,500
Unemployment. . . . .	400	86	200
Veterinarian . . . . .	2,000	1,658	2,000
DHIA . . . . .	1,200	1,444	1,400
Breeding . . . . .	3,000	3,287	3,000
Registration . . . . .	1,000	318	400
Supplies & Exp. . . . .	21,000	22,031	21,000
Electricity . . . . .	1,400	1,234	1,200
Seed, Fertilizer, Spray . . . . .	10,500	8,681	10,000
Feeds . . . . .	76,500	73,805	75,000
Bldg., Maint. & Repair . . . . .	3,500	752	3,000
Equip., Vehicle Repairs . . . . .	8,000	14,940	9,000

Woodland Expense . . . . .	2,000	459	2,000
Taxes, Land Rentals. . . . .	6,500	5,830	6,500
Ins. - R.E., Vehicles . . . . .	2,800	2,468	2,600
Adm. Supplies & Exp. . . . .	2,500	2,572	2,500
TOTAL - FARM . . . . .	219,200	218,489	209,800
30. Milk Bulk Tank. . . . .	15,000	15,126	
Power Wagon w/plow. . . . .	12,800	10,137	
Uebler Feeding Machine . . . .	2,900	2,400	
Equity to Agri-Mark. . . . .	3,500	3,239	
Lumber Operation. . . . .	3,500	3,333	
60 HP Tractor. . . . .	15,000	16,250	
Farm Manager Housing. . . . .	0		
Used Manure Spreader . . . . .			5,000
Manure Pit. . . . .			12,000
2 Ton Truck - Used . . . . .			20,000
Pipe Line. . . . .			5,800
TOTAL - FARM SPECIALS . . . .	52,700	50,485	42,800
31. Land Management Contract. .			6,000

### COOS COUNTY NURSING HOME - Function and Goals:

The Nursing Home in Berlin was completed in May, 1976. It was and is licensed to operate as a 100-bed (ICF) Intermediate Care Facility by the Bureau of Health Facilities Administration, Department of Health and Welfare, State of New Hampshire. The first patients were admitted on May 19, 1976.

Philosophy and goals - Patients are assessed to assist in organizing and implementing a comprehensive plan of care which will enable them to maintain integrity, self-esteem, and their own identity. We believe that the geriatric patients have a specific purpose in life and should be assisted in reaching their fullest potential. We also believe that patient care functions best when staff is able to learn and expend their skills in geriatrics.

Approved Appropriations 1982	Actual Expenditures 1982	Proposed Budget 1983
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#### Administration

Salaries and wages . . . . .	68,900	70,898	71,960
Payroll taxes. . . . .	82,650	71,182	85,300
BC/BS and Life Insurance . . .	56,100	37,465	42,000
Retirement. . . . .	21,000	18,414	21,000
Workman's Compensation. . .	46,460	39,210	48,900
Meetings and workshops. . . .	4,200	3,505	3,675

Audit . . . . .	3,800	4,288	4,000
Payroll Services . . . . .	5,070	5,696	5,900
Office Supplies . . . . .	2,550	2,939	2,750
License, dues and periodicals . . . . .	2,000	2,890	2,000
Postage . . . . .	1,300	1,145	1,300
Miscellaneous . . . . .	500	475	500
Advertising . . . . .	400	65	400
Telephone . . . . .	7,080	7,028	7,400
Travel . . . . .	3,500	1,461	3,000
Bad Debts . . . . .			
Repairs & Maintenance . . . . .	400	410	400
Insurance . . . . .	13,000	9,426	13,000
<u>Total Administration . . . . .</u>	<u>318,910</u>	<u>276,497</u>	<u>313,485</u>
<u>Equipment</u>			
Minor Equipment . . . . .	5,500	4,787	5,500
<u>Property</u>			
Interest . . . . .	86,100	85,163	79,950
<u>Dietary</u>			
Salaries and wages . . . . .	156,050	153,158	173,130
Consultant Dietician . . . . .	4,730	4,754	5,250
Supplies . . . . .	12,900	11,199	13,500
Dishes and utensils . . . . .	1,700	726	1,700
Food . . . . .	170,500	159,847	176,000
Repairs and maintenance . . . . .	3,000	3,311	4,000
<u>Total Dietary . . . . .</u>	<u>348,880</u>	<u>332,995</u>	<u>373,580</u>
<u>Nursing</u>			
Salaries and wages . . . . .	574,500	594,605	629,250
Medical & Surgical supplies . . . . .	19,500	16,841	17,000
Other supplies . . . . .	300	259	300
Repairs and maintenance . . . . .	1,050	307	1,000
<u>Total Nursing . . . . .</u>	<u>595,350</u>	<u>612,012</u>	<u>647,550</u>
<u>Medical Records</u>			
Salaries and Wages . . . . .	9,810	9,950	10,830
Consultant . . . . .	300	105	300
Supplies . . . . .	500	192	500
<u>Total Medical Records . . . . .</u>	<u>10,610</u>	<u>10,247</u>	<u>11,630</u>
<u>Inservice</u>			
Salaries and wages . . . . .	7,000	6,931	7,690
Supplies . . . . .	1,500	939	1,500
<u>Total Inservice . . . . .</u>	<u>8,500</u>	<u>7,870</u>	<u>9,190</u>

Plant Operations

Salaries and wages . . . . .	63,500	61,486	67,830
Supplies. . . . .	1,300	588	1,300
Garage Heat . . . . .	1,500	1,273	1,300
Water and sewerage . . . . .	16,000	22,142	22,500
Electricity . . . . .	158,000	134,805	150,000
Repairs and maintenance . . .	7,800	6,898	8,900
TV Cable . . . . .	1,200	1,010	1,200
Snow Removal . . . . .	1,500	877	1,500
<u>Total Plant Operations . . . . .</u>	<u>250,800</u>	<u>229,079</u>	<u>254,530</u>

Laundry

Salaries and wages . . . . .	40,320	38,556	44,120
Supplies. . . . .	9,800	8,626	8,900
Outside Linen. . . . .	200	68	200
Linen, Towels, etc. . . . .	9,500	6,691	9,500
Repairs and maintenance . . .	1,500	1,546	1,500
<u>Total Laundry . . . . .</u>	<u>61,320</u>	<u>55,487</u>	<u>64,220</u>

Housekeeping

Salaries and wages . . . . .	92,530	87,118	100,710
Supplies. . . . .	9,500	8,965	9,500
Pest Control . . . . .	275	240	275
Repairs and maintenance . . .	500	22	500
<u>Total Housekeeping . . . . .</u>	<u>102,805</u>	<u>96,345</u>	<u>110,985</u>

Physicians & Pharmacy

Medical Director . . . . .	1,200	1,200	1,200
Pharmacy consultant . . . . .	500	181	500
<u>Total Physician &amp; Pharmacy . .</u>	<u>1,700</u>	<u>1,381</u>	<u>1,700</u>

Social

Salaries and wages . . . . .	6,500	8,282	7,020
Supplies. . . . .	250	156	250
<u>Total Social . . . . .</u>	<u>6,750</u>	<u>8,438</u>	<u>7,270</u>

Physical Therapy

Salaries and wages . . . . .	17,650	10,401	18,190
Consultant . . . . .	-----	1,689	-----
Supplies. . . . .	200	416	200
Repairs and maintenance . . .	150	-----	100
<u>Total Physical Therapy . . . . .</u>	<u>18,000</u>	<u>12,506</u>	<u>19,490</u>

Occupational Therapy

Consultant . . . . .	2,400	1,780	2,000
Supplies. . . . .	250	352	350
<u>Total Occupational Therapy . .</u>	<u>2,650</u>	<u>2,132</u>	<u>2,350</u>



Recreational Therapy

Salaries and wages . . . . .	24,900	25,032	27,520
Consultant . . . . .	2,500	2,200	2,500
Supplies. . . . .	2,100	1,813	1,500
Repairs and maintenance . . .	100	173	250
<u>Total Recreational Therapy. .</u>	<u>29,600</u>	<u>29,218</u>	<u>31,770</u>

Chaplaincy Service

Chaplain . . . . .	1,000	1,000	500
Supplies. . . . .	100	-----	100
<u>Total Chaplaincy Service. . .</u>	<u>1,100</u>	<u>1,000</u>	<u>600</u>

Speech & Audio

Consultant . . . . .	1,800	1,875	2,200
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Pharmacy

Pharmacist . . . . .	5,000	-----	— 0 —
Supplies. . . . .	25,000	-----	— 0 —
<u>Total Pharmacy. . . . .</u>	<u>30,000</u>	<u>-----</u>	<u>— 0 —</u>

<u>Grand Total . . . . .</u>	<u>1,880,375</u>	<u>1,767,032</u>	<u>1,936,000</u>
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33. COOS COUNTY NURSING HOME

<u>BERLIN - SPECIALS. . . . .</u>	<u>43,800</u>	<u>40,025</u>	<u>7,000</u>
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**COOPERATIVE EXTENSION SERVICE — Function and Goals:**

The Coos County Cooperative Extension Service provides services to the citizens of the county in areas of agriculture, forestry, youth development, home economics, nutrition and energy. The services are primarily educational in nature. Everyone in the county can avail themselves of the services and printed material available in most cases on a no charge basis. The Extension Service maintains its main office in the county's Lancaster Courthouse with a sub-office in the county's Berlin Courthouse.

The Extension Service is an outreach of the University of New Hampshire and the United States Department of Agriculture. It is funded from three sources; Federal, State and County. RSA 24:10 addresses the county's participation in this operation. In addition to funding certain items of the budget for this agency the county does provide office space.

Goals: In 1983 the Commissioners and a Delegation Committee are recommending that the clerks in this office become full time county employees. In the past the county has provided the total cost of salaries and social security for these persons but they were employees of the county extension service. The other employees in this office are paid by more than one source of funding and are not county employees even though the county may contribute a portion of their wages.



	Approved Appropriation 1982	Actual Expenditures 1982	Proposed Budget 1983
34. Extension Service:			
Clerical Salaries . . . . .	24,009	23,642	22,500
Social Security . . . . .	1,500	1,588	1,500
Blue Cross/Blue Shield . . . . .	0	0	680
Retirement . . . . .	0	0	900
Workers Comp & UI . . . . .	0	70	70
Bonds . . . . .	75	0	75
Agents' Salaries (Partial) . . . . .	25,807	24,747	28,132
Employees Travel . . . . .	12,610	12,639	12,920
Council Travel . . . . .	375	357	375
Communications . . . . .	3,800	4,056	4,400
Rent (Outside Facility) . . . . .	325	95	325
Equipment Purchase . . . . .	500	308	500
Equipment Repair . . . . .	250	166	350
Equipment Insurance . . . . .	150	134	177
Supplies and Materials . . . . .	2,500	3,107	2,700
Work Studies . . . . .	0	0	300
Total . . . . .	71,901	70,909	75,904

### CONSERVATION DISTRICT – Function and Goals:

The Coos County Conservation District assists the county landowners in their resource conservation and development projects. The services of this organization are available to the towns and all of the county landowners. It provides information and technical assistance in land use planning, providing soil data, conservation practices and flood control measures.

The technical assistance is provided by the United States Department of Agriculture Soil Conservation Service (S.C.S.) personnel. The District and the S.C.S. staff share office space in Lancaster. The County's contribution to the District has been in funding a clerk for the office 24 hours per week. In 1982 this position which was not funded in the prior year became active after March and was budgeted for 40 weeks in 1982. In 1983 the position is in the budget for the total of 52 weeks at 24 hours per week.

	Approved Appropriation 1982	Actual Expenditures 1982	Proposed Budget 1983
35. Conservation District:			
Salaries . . . . .	3,940	3,837	5,980

Social Security . . . . .	265	297	400
Blue Cross/Blue Shield . . . . .	0	0	0
Retirement. . . . .	0	0	0
Workers Comp & UI. . . . .	100	0	100
Total. . . . .	4,305	4,134	6,480

### SPECIAL APPROPRIATIONS – Function and Goals:

The county provides matching funds to three special service agencies that are non-profit and provide social services to citizens of the county. These funds are used by the agencies to match other state and federal funds. This process enables these agencies to make maximum use of all available resources. It has been the policy of the County Commissioners to recommend to the County Delegation that only programs that are available county wide should be eligible for county funding. Another recommendation is that the agencies seeking county funding should not also be seeking funding from the city or towns in the county.

**GOALS:** In 1983 the Commissioners are recommending that the three agencies that have been receiving funding over the past several years be funded at the same level as 1982. In addition at the request of the agency another program, The Food Pantry, has been placed in the budget for consideration by the Delegation during the 1983 budget process.

	Approved Appropriation 1982	Actual Expenditures 1982	Proposed Budget 1983
36. Council on Aging. . . . .	7,000	7,000	7,000
37. R.S.V.P. . . . .	7,000	7,000	7,000
38. Family Planning . . . . .	5,000	5,000	5,000
39. Food Pantry. . . . .	0	0	3,000
Total. . . . .	19,000	19,000	22,000

### DEBT SERVICE – Function and Goals:

The debt service for the county is broken down into two categories: long term and short term. The county incurs short term debt as a result of the need to fund county programs during the year until such time as the property tax revenues collected by the city and towns is paid over to the treasurer. The treasurer borrows the necessary

operating funds in anticipation of these taxes. In recent years the treasurer has borrowed these funds and invested them in short term securities until such time as the funds are needed by the county. The interest earned on these securities becomes a credit against the total interest cost of the county.

The county has a long term bonded debt as a result of the bonds issued to fund a portion of the cost of the construction of the Berlin Nursing Home. The interest on these bonds is carried as part of the operating budget for this facility. As of January 1, 1983 the total outstanding bonded debt of the county is \$1,040,000.00.

The county has outstanding long term notes that total \$201,622 as of January 1, 1983. These represent the unpaid cost to the county for the renovations to the Jail and House of Correction as well as certain other capital improvements to other county facilities.

	Approved Appropriations 1982	Actual Expenditures 1982	Proposed Budget 1983
40. Interest - Short Term Notes . .	75,000	110,711	140,000
41. Principal - Bonded Debt . . . .	80,000	80,000	80,000
42. Interest - Long Term Notes . .	11,312	11,315	11,350
43. Principal - Long Term Notes . .	70,000	70,000	80,000
Total . . . . .	236,312	272,026	311,350

## UNINCORPORATED TOWN EXPENSE – Function and Goals:

Coos County is unique among the ten New Hampshire counties in the matter of unincorporated towns and places. These are towns without any formal local government that is available to provide services for the residents. In most cases there are few if any full time residents but in some of the towns there are substantial recreation facilities that cause the total population to grow during the recreation season. Coos has 17 unincorporated towns or places that represent over 30% of the total land area of the county. Grafton county has one such place as does Carroll County. The other seven counties have no such towns. By statute the county is the unit of local government charged with the responsibility for all local services except for schools in these towns. In most instances the costs for these services is included in the operating budgets of the various county agencies and departments. There are specific services which are budgeted for in the operating budget of the county.

**GOALS:** In 1982 the county became responsible for an additional service in the unincorporated towns that prior to that time no one or no entity in New Hampshire had had to deal with, RSA 149 - L:22 makes the county commissioners the responsible persons for solid waste matters the same as selectmen are in organized towns. As a result the budget for this item was included in the 1982 budget and during the year three towns were provided this service on a needs basis by virtue of a contract with the town

of Errol. In addition the dump in Wentworth Location which had been ordered closed by the state was taken care of on a one time basis. The unique thing about solid waste disposal in comparison to other unincorporated town services is that all of the costs associated with this is borne by the taxpayers in those towns in which the service is provided. In 1983 there is included an additional item of service which has not been an issue before for unincorporated towns. This is in the budget at the request of selectmen of one of the county's towns. It reflects the need to address the cost of ambulance service for unincorporated towns and is in anticipation of proposed legislation that will be introduced in the 1983 session of the legislature. As in the case of solid waste there is an offsetting income item in the county budget to cover the anticipated cost for this service.

	Approved Appropriation 1982	Actual Expenditures 1982	Proposed Budget 1983
44. Unincorporated Towns:			
Fire protection . . . . .	2,500	1,049	2,500
Bridges and Highways. . . . .	0	0	0
Police Protection. . . . .	0	0	0
Solid Waste . . . . .	21,000	16,393	1,500
Ambulance Service . . . . .	0	0	100
Total. . . . .	<u>23,500</u>	<u>17,442</u>	<u>4,100</u>

## COUNTY CONVENTION (DELEGATION) EXPENSE - Function and Goals:

The County Convention or Delegation consists of the state representatives to the General court who are elected from the various districts in the county. In Coos County there are nineteen members of the Delegation at the present time. After the last election in 1982 the number will be reduced to fifteen effective in 1983. These members have the responsibility for approval of the budget, making appropriations for the use of the county and for authorization of purchase of real estate, the erection or repair of county buildings exceeding one thousand dollars and for the issuance of county notes and bonds for county debts. In a sense they function in the affairs of the county much as the town meeting functions in the affairs of the town.

In recent years the Delegation have served on various sub-committees that have looked at the various functions of county government with the objectives of making each department of the county more responsive to the needs of the county.

**GOALS:** The goal of the County Delegation is to assure that county government fulfills its obligations to the citizens of the county in an efficient and cost effective manner.



	Approved Appropriation 1982	Actual Expenditures 1982	Proposed Budget 1983
45. Per Diem and Travel Exp. . . .	<u>5,400</u>	<u>4,027</u>	<u>6,000</u>
GRAND TOTAL. . . . .	6,094,741	5,849,330	6,612,539



## Budget of Coos County

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	Approved Income 1982	Actual Income 1982	Projected Income 1983
INCOME:			
11. Register of Deeds . . . . .	0	0	50,000
25. Nursing Hospital - Stew. . . . .	1,776,000	1,660,222	1,737,000
27. Jail & House of Correction . . . .	0	160	0
29. Farm - Stewartstown . . . . .	221,400	220,213	213,000
32. Nursing Home - Berlin . . . . .	1,870,000	1,870,386	1,936,000
16. Berlin Courthouse Rents. . . . .	9,000	8,800	9,600
19. Superior Court Fines . . . . .	6,000	13,980	7,000
40. Interest Income. . . . .	30,000	69,405	40,000
41. Other Income . . . . .	14,050	17,796	15,000
42. Unincorporated Town Refunds .	21,000	16,393	1,600
43. Proceeds Long Term Notes . . . .	86,500	82,900	215,600
44. General Revenue Sharing . . . . .	125,000	125,000	121,000
45. Payment In Lieu of Taxes . . . . .	75,000	92,028	90,000
46. Surplus Used To Reduce Taxes .	200,000	200,000	50,000
47. Property Taxes . . . . .	1,660,791	1,660,791	2,126,739
GRAND TOTAL. . . . .	<u>\$6,094,741</u>	<u>\$6,038,074</u>	<u>\$6,612,539</u>

## Report of Superintendent West Stewartstown

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It gives us much pleasure in submitting this, our fifteenth annual report, to the citizens of Coos County, the County Delegation and County Commissioners.

We had 87 Nursing Hospital admissions and 67 discharges for 32,883 patient days for a 89% occupancy utilization.

We have been fortunate in obtaining the services of a Registered Occupational Therapist thereby having all needed consultants as are dictated by the State Licensure Bureau.

The Jail had 87 men and 13 women admissions. The House of Correction had 98 men and 2 women admissions for a total of 5,571 inmate days.

We are proud of the achievement attained by 12 inmates who obtained their High School Equivalency Certificate (G.E.D.) from the Department of Education during their confinement.

Our goal of matching the 1978 peak production in milk was achieved as predicted, and we are optimistic that the farm is now a viable and desirable operation for the County as our income exceeded our cost of operation.

We are of the opinion that if the recommendations made for the future operation and development of our woodland projects are adopted, that this endeavor would prove profitable for the County.

We would like to thank all who have donated to the Nursing Hospital Memorials. All gifts are gratefully appreciated by all our patients. Our most sincere appreciation to the many individuals, groups and organizations (too numerous to name all) who donate so generously in time and gifts for the pleasure of our patients at the Nursing Hospital and inmates at the Jail and House of Correction.

We would be remiss if we did not give our sincere "Thank You" to our dedicated employees and loyal supervisors. We cannot forget to thank our County Delegation and County Commissioners for their assistance and support given us this past year.

Respectfully submitted,

LEOPOLD BOUCHARD  
Superintendent - Administrator

MARY E. BOUCHARD  
Administrator

## Statement of Revenue and Expense

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## GROSS EARNINGS —

## WEST STEWARTSTOWN NURSING HOSPITAL

Nursing Services Board and Room \$1,592,268.59

Miscellaneous Income. . . . . 1,011.00

Reimbursement--Jail and Farm. . . 66,942.54

Total Nursing Hospital Income. . .	\$1,660,222.13
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## EXPENSES: See Schedule

Administration . . . . . 298,476.93

Dietary . . . . . 367,282.77

Nursing . . . . . 601,653.01

Maintenance. . . . . 194,715.99

Laundry . . . . . 54,671.91

Housekeeping. . . . . 85,042.85

Activities. . . . . 20,757.56

Social &amp; In Service. . . . . 21,079.86

Other Service . . . . . 1,038.00

Total Nursing Hospital Expense . .	1,644,718.88
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Total Income Over Expenses . . . .	15,503.25
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## GROSS EARNINGS--JAIL

Gross Income . . . . . 160.00

Expense: See Schedule . . . . . 257,659.20

Total Expenses Over Income . . . .	(257,499.20)
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## GROSS EARNINGS--FARM

Sale of Milk . . . . . 167,630.39

Sale of Livestock. . . . . 26,691.47

Sale of Produce. . . . . 4,234.65

Sale of Wood . . . . . 2,191.00

Food Transfers to Nursing Home . 11,915.47

Miscellaneous Income. . . . . 7,550.10

Total Farm Income . . . . .	220,213.08
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Expenses: See Schedule. . . . .	218,488.63
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Total Income Over Expenses . . . .	1,724.45
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## NET COST--NURSING HOSPI-

TAL, JAIL AND FARM . . . . .	(255,774.75)
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## Medical Director's Report

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To the Board of Commissioners and the Citizens of Coos County:

All of the patients continue to be provided with medical services through the Indian Stream Professional Association clinic. Each patient is seen on a monthly basis or more often if deemed necessary.

Physical Therapy, Occupational Therapy, and Speech Therapy are provided through Community Health Services. Psychiatric services are provided by Upper Connecticut Valley Mental Health.

Weekly medical jail visits continue to be made by an Indian Stream Professional Association physician. Medical care is available to the inmates whenever needed.

MARK GENNIS, M. D.  
Medical Director

## Chaplain's Report

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To Board of Commissioners and Citizens of Coos County:

During 1982, I would say that religious services were well appreciated by all the residents of the Coos County Nursing Home of Berlin. Their presence in great numbers at the services expresses their joy and appreciation of such services that make for their stay in the Nursing Home a worthwhile stimulus for the quality of life provided at the Home.

Masses were provided at least twice a month for all the residents, on the second Wednesday by a Catholic Clergyman of the area and on the fourth Wednesday by myself. After the services, communion is brought to all those who because of their physical condition could not be present at the service. On alternate weeks, the Sisters of Providence under the responsibility of Sister Theresa Richard, in their capacity of Extra-Ordinary Ministers of the Eucharist have brought communion to all those who wish to receive the Eucharist. Relatives and friends are always invited to attend these services.

Twice a year we provide a special liturgy for the Sacrament of the Sick.

Protestant services are also provided twice a month. One on the first Wednesday and one on the third Wednesday. Clergy from all Protestant denominations are asked to provide these services. We are very grateful to all those who have responded to our request.

Visits by area clergymen are encouraged, as the needs of the residents are there . . . Their presence is always a source of joy and affirmation of a genuine sense of caring for them.

We are also very grateful to the Staff of the Coos County Nursing Home of Berlin for their fine cooperation in preparing the rooms where the services are held and also in making sure that all residents have the opportunity to attend.

As Chaplain, I have pleasure and take pride in serving the Home either as a provider of spiritual needs to the staff or residents and also as a visitor who appreciates the excellent care and attention given to the residents.

Sometimes, also I am asked to provide some in-service lectures to the students who are preparing themselves in the knowledge of caring and bringing to the elderly a meaning to their life.

Very Rev. Gregoire R. Dumont V.F.  
Chaplain

January 28, 1983



**Meat and Produce From Farm  
Used by Nursing Hospital during 1982**

Beef . . . . .	11,185 lbs.
Veal . . . . .	138 lbs.
Beans . . . . .	360 lbs.
Beets. . . . .	585 lbs.
Beet Greens . . . . .	150 lbs.
Broccoli Spears . . . . .	125 lbs.
Cabbage. . . . .	338 lbs.
Carrots . . . . .	245 lbs.
Cauliflower . . . . .	123 lbs.
Corn . . . . .	442 doz.
Cucumbers. . . . .	104 lbs.
Lettuce, Head . . . . .	106 hds.
Lettuce, Leaf . . . . .	104 lbs.
Melons . . . . .	320 lbs.
Onions . . . . .	877 lbs.
Peas . . . . .	476 lbs.
Potatoes . . . . .	342 bu.
Radishes, Bunches . . . . .	227
Scallions . . . . .	103 doz.
Squash, Buttercup . . . . .	557 lbs.
Squash, Hubbard . . . . .	600 lbs.
Tomatoes. . . . .	10 lbs.
Turnips . . . . .	182 lbs.

## Report of Administrator

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### COOS COUNTY NURSING HOME - BERLIN

Again, it gives me great pleasure to submit this, my seventh annual report to the County Commissioners, the County Delegation and the Citizens of Coos County, N.H.

The home finished its fiscal year in a sound financial position. Expenditures were less than anticipated, and income exceeded anticipated revenues.

During the year there were twenty-five (25) new admissions to this Nursing Home. Twenty-two (22) deaths occurred during the year, ten (10) of which occurred after having been transferred to a hospital. During the year there were sixty-three (63) patients who were transferred to a hospital for acute care treatment. As noted above ten (10) of these did not return to this institution. The census at year end was at 100 patients.

The rate of occupancy as in past years continued to be above the 98%. Again, were it not for the beds being saved while a patient was in the hospital, the rate would be at 100%. There is still a waiting list of prospective patients. At year end there were twenty-four (24) people on the waiting list.

Again this year, the Nursing Home is cooperating with the Regional Vocational Center at Berlin High School by providing clinical experience opportunities for students in the Health Occupations Program. Thirty-six (36) students from Berlin, Gorham and Groveton participated in this program during the past year.

Also during the year, the Nursing Home has cooperated with the New Hampshire Vocational Technical College in Berlin by providing geriatric clinical experience for students enrolled in the college's practical nursing curriculum. The purpose of this program is to correlate theory and nursing skills so that students may become entry level practical nurses. There were twenty-two (22) students who participated in this program.

In mid October a new computer energy saving system was installed. This is a complete energy management system which reduces our energy costs and improves energy profiles. The system is designed to eliminate peak demand periods thus reducing the demand charge on our monthly electricity bill. It also reduces the total KW's by balancing the electrical load by manag-

ing the time of day and by providing or not providing heat to areas that are needed or not needed. It also correlates the inside temperature with the outside temperature. Patient's comfort has not and will not be affected by the installation of this system.

I would like to express my appreciation to the County Commissioners and to every member of the County Delegation for their continued support. On behalf of the patients, I would like to thank those groups of citizens and service organizations who have come into our Home to provide comfort and entertainment to our patients. I would like to express my appreciation to my Department Managers for their unending support and assistance throughout the year. To the backbone of this organization, the loyal employees of Coos County Nursing Home, who provide that close personal touch, a very special thank you.

JOHN A. LANGELL  
Administrator

## Medical Director's Report

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As in the past, physicians have routinely visited their patients, providing them the care which was needed.

Patients were transferred to the Androscoggin Valley Hospital for acute care services and several transfers were made to the Mary Hitchcock Memorial Hospital in Hanover, NH for diagnostic purposes as well as admissions for surgery in some instances.

Specialty services in the areas of dermatology and ophthalmology continue to be provided on an out-patient basis.

Our Speech Therapist and Occupational Therapist visited on a monthly basis providing evaluation of patients, recommendations and/or implementation of programs as needed. In-Service Education is considered to be an important part of their role in the Nursing Home.

The Androscoggin Valley Hospital laboratory and X-Ray Departments were used for diagnostics as well as the Gorham Medical Center and Berlin Medical Professional Association laboratories.

Pre-employment physicals were completed for new employees as well as annual tine testing. Both programs are vital and assist us in ascertaining that all new employees are in optimum good health.

On-going efforts are made at maintaining high standards of care for all our patients. Each employee plays a role in meeting these standards.

DR. NORMAND R. COUTURE M.D.  
Medical Director

## Chaplain's Report

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To the Commissioners and Citizens of Coos County:

During the year 1982, religious services were held on a regular basis at the Coos County Nursing Hospital in West Stewartstown.

Both Catholic and Protestant residents were ministered to according to their need.

Eucharistic Celebrations are a joy to engage in as the resident's participation is open, candid and most receptive. Communion is given to those who are confined to their rooms. In addition, some crisis care is at times called for and given.

Special celebrations on religious or feast days are a source of joy for our residents.

Inmates at the Jail and House of Correction are ministered to in accordance with pastoral need.

Respectively submitted,

REV. GEORGE PAULIN

Pastor

ASSUMPTION OF THE BLESSED

VIRGIN MARY CHURCH

Canaan, Vermont



## Report of the Clerk of Superior Court

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To the Honorable Board of Commissioners for Coos County:  
Gentlemen:

Herewith are the reports of the receipts and disbursements of the past two terms of Superior Court in accordance with RSA 499:5, 6.

Respectfully submitted,  
ROBERT C. RICH  
Clerk of Superior Court

### NOVEMBER TERM - 1981

#### CHARGES AGAINST COUNTY

1.	Fees chargeable to County		
	Mittimus, capias, etc. . . . .	\$	12.00
	BVS & criminal certificates . . . .		67.00
2.	Fines:		
	S-81-68 & 69 Donald F. Roy . . .		300.00
	S-81-195 John F. Stiles. . . . .		250.00
	S-81-197 Rexford A. Lewis . . .		50.00
	S-81-203 Charles Champagne. . .		1,000.00
	S-81-200 Marc Abbey, Sr. . . . .		50.00
	S-81-183 Mark E. Tupick . . . . .		250.00
	S-81-206 William Waterhouse. . .		50.00
	S-81-72 Donald Vallis. . . . .		150.00
	S-81-219 Richard Schreep. . . . .		1,000.00
	S-82-29 Raymond Pelchat . . . .		250.00
	S-81-144 David Dupont . . . . .		200.00
	S-82-33 Harry R. Simonds . . . .		250.00
	S-82-169 Kenneth Vashaw . . . .		100.00
	S-82-34 Donald Dimick, Jr. . . . .		250.00
3.	Bail forfeiture:		
	E-7880 Jack Bergquist . . . . .		150.00
4.	Clerk & clerical hire . . . . .		<u>20,561.45</u>
	TOTAL CHARGES		\$24,940.45

## CREDITS TO COUNTY

1. Entries:		
Civil (81)		
Equity (39)		
Marital (77)		
Criminal appeal (6)		
2. Fines. . . . .	4,150.00	
3. Bail forfeiture. . . . .	150.00	
4. Fees chargeable to County . . . .	79.00	
5. Allowance paid to date. . . . .	<u>20,561.45</u>	
TOTAL CREDITS		\$24,940.45

The foregoing account is approved and allowed.

June 24, 1982

Vincent P. Dunn  
Presiding Justice

## MAY TERM, 1982

## CHARGES AGAINST COUNTY

1. Fees chargeable to county		
BVS & criminal certificates . . . .	23.25	
Mittimus & capiases. . . . .	16.00	
2. Fines:		
S-82-64 Dana Farrington. . . . .	500.00	
S-82-63 Cherry Rancloes. . . . .	250.00	
S-81-152 Verlin W. Bivens. . . .	1,000.00	
S-81-184 Gerald Woodburn . . .	150.00	
S-81-185 Gerald Woodburn . . .	150.00	
S-82-35 Dawn B. Chandler. . . .	150.00	
S-81-90 Nelson M.C. Moody . . .	500.00	
S-4948 Romeo Dupuis . . . . .	2,000.00	
S-82-66 Wayne L. St. Germain .	300.00	
S-82-24 Thomas Weitbrecht. . .	200.00	
S-81-95 Richard Fournier . . . .	1,500.00	
230-234		
3. Clerk & clerical hire	<u>19,454.59</u>	
TOTAL CHARGES . . . . .		\$26,193.84

## CREDITS TO COUNTY

1. Entries:		
Civil (84)		
Equity (40)		
Marital (53)		
Criminal appeal (8)		
2. Fines. . . . .	6,700.00	
3. Fees chargeable to County . . . .	39.25	
4. Allowance paid to date. . . . .	<u>19,454.59</u>	
TOTAL CREDITS		26,193.84

The foregoing account is approved and allowed.

November 8th, 1982.

/s/ Vincent P. Dunn  
Presiding Justice

## Report of the County Attorney

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### TO THE COMMISSIONERS OF COOS COUNTY:

The following is my report of cases disposed of in 1982:

**FELONIES:** Pleas - 28; Charges Reduced - 14; Nol Prossed - 22; Jury trials: Guilty - 2; Not Guilty - 1; Mistrial - 1; Dismissed on Motion - 1; State Prison Sentences - 8; House of Correction Sentences - 19; Total Felonies Disposed - 73.

**MISDEMEANORS & VIOLATIONS:** Pleas - 47; Charges Reduced - 6; Nol Prossed - 21; Non-Jury Trials: Guilty - 3, Not Guilty - 1; Remanded to Lower Courts - 24; Dismissed on Motion - 4; Placed on File - 1; House of Correction Sentences - 107.

**MISCELLANEOUS:** Non-support - 18; Juvenile Hearings - 8; Habitual Offenders - 8.

In addition, Motions to Quash, to Suppress, for Discovery, etc., were heard in many cases, often resulting in pleas after successful argument. Several pleas were also entered after trials began. Grand Jury convened six times. Assisted and advised most law enforcement agencies in the County during the year.

I wish to thank all law enforcement agencies, the Crime Lab, the Medical Examiners and Pathologists, all of whom helped make Coos County a better and safer place to live in 1982.

Respectfully submitted,  
Pierre J. Morin  
Coos County Attorney

January 1, 1982-December 31, 1982

January 6, 1983

## Report of the Welfare Director

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### 1982 By Towns

Towns	Direct Aid	Soldier's Aid	Children's Aid	Total
Berlin . . . . .	23,943.24	6,289.92	12,075.93	42,309.09
Carrol . . . . .	0.00	0.00	0.00	0.00
Clarksville . . . . .	0.00	0.00	0.00	0.00
Colebrook . . . . .	509.00	0.00	4,557.82	5,066.82
Columbia. . . . .	0.00	0.00	0.00	0.00
Dalton. . . . .	37.90	0.00	2,766.56	2,804.46
Dummer . . . . .	25.90	0.00	0.00	25.90
Errol. . . . .	0.00	0.00	0.00	0.00
Gorham. . . . .	1,203.33	0.00	8,782.00	9,985.33
Jefferson . . . . .	468.60	0.00	501.00	969.60
Lancaster. . . . .	1,644.61	298.26	1,028.25	2,971.12
Milan . . . . .	1,622.87	309.76	0.00	1,932.63
Northumberland . . . .	609.88	0.00	762.70	1,372.58
Pittsburg . . . . .	0.00	0.00	0.00	0.00
Randolph. . . . .	0.00	0.00	0.00	0.00
Shelburne . . . . .	0.00	0.00	0.00	0.00
Stark. . . . .	0.00	0.00	0.00	0.00
Stewartstown . . . . .	505.42	0.00	870.00	1,375.42
Stratford . . . . .	591.14	0.00	2,820.65	3,411.79
Whitefield . . . . .	1,047.19	0.00	1,087.17	2,134.36
TOTALS . . . . .	32,209.08	6,897.94	35,252.08	74,359.10

RODERICK ROSS  
Welfare Director



## County Welfare Summary - 1982

Month	Total Aid	Direct Aid	Soldier's Aid	B & C	Medical	Hospital	Burial
January	6,938.85	2,923.75	210.00	3,755.00	50.10	0.00	0.00
February	5,377.41	2,237.52	350.36	2,741.73	47.80	0.00	0.00
March	6,155.16	1,993.20	297.00	3,837.01	27.95	0.00	0.00
April	5,827.27	1,677.78	469.59	3,650.65	29.25	0.00	0.00
May	5,341.87	1,310.46	737.36	3,208.26	85.79	0.00	0.00
June	6,113.30	2,514.75	483.59	3,070.00	44.96	0.00	0.00
July	6,061.37	2,194.00	1,048.20	2,734.82	84.35	0.00	0.00
August	7,000.94	2,744.13	816.67	3,286.50	153.64	0.00	0.00
September	5,209.26	1,866.26	328.75	2,269.56	444.69	0.00	300.00
October	4,971.21	2,694.19	401.42	1,659.00	216.60	0.00	0.00
November	7,803.76	4,188.58	587.69	2,907.30	120.19	0.00	0.00
December	7,558.70	3,591.85	730.41	2,109.00	327.44	0.00	800.00
1982 Totals	74,359.10	29,936.47	6,461.04	35,228.83	1,632.76	0.00	1,100.00
AMOUNT							
BUDGETED . . .	106,000.00	36,000.00	8,500.00	55,750.00	4,450.00	0.00	1,300.00
PERCENTAGE							
EXPENDED . . . . .	70%	83%	76%	63%	36%	—	84%

RODERICK ROSS  
Welfare Director

## Report of the Jail – 1982

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No. of Inmates	No. of Total Days	Offense
1	104	Arson, Attempted
2	50	Assault, Aggressive
6	17	Assault, Simple
2	14	Bad Checks
1	4	Bench Warrant
12	54	Burglary
1	2	Conduct After Accident
1	8	Contempt of Court
5	130	Criminal Mischief
3	14	Criminal Threatening
3	7	Criminal Trespass
8	72	Disorderly Conduct
6	13	Driving While Intoxicated
1	1	Driving Without a License
1	4	Extradition
1	3	Failure to Appear
2	94	Felonious Sexual Assault
1	1	Fraudulent Use of Credit Card
1	1	Fugitive From Justice
1	9	Negligent Homicide
1	7	Possession of Alcoholic Beverage - Illegal
2	27	Possession of Controlled Drug - Illegal
1	7	Possession of Stolen Property
6	6	Protective Custody
2	26	Receiving Stolen Property
1	26	Reckless Conduct
1	2	Resisting Arrest
1	105	Robbery
1	5	Sale of Controlled Drug - Illegal
4	81	Theft
2	4	Theft By Unauthorized Taking
1	1	Unsworn Falsification
3	18	Violation of Probation

LEOPOLD BOUCHARD  
Superintendent

## Report of the House of Correction – 1982

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No. of Inmates	No. of Total Days	Offense
1	215	Arson
1	19	Assault, Simple
1	266	Assault, First Degree
3	131	Bad Checks
13	874	Burglary
7	378	Criminal Mischief
1	38	Criminal Threatening
4	293	Criminal Trespass
5	347	Disorderly Conduct
14	273	Driving While Intoxicated
1	136	Forgery
4	66	Operating After Revocation
1	22	Operating Without A License
6	188	Possession of Controlled Drugs Illegal
2	213	Receiving Stolen Property
3	404	Reckless Conduct
1	3	Reckless Operation
3	46	Resisting Arrest
1	4	Robbery
3	245	Sexual Assault
1	20	Shoplifting
4	87	Taking without Owners' Consent
6	292	Theft
1	122	Theft of Vehicle
2	235	Unauthorized Taking
2	29	Unauthorized Use of Vehicle
2	216	Violation of Probation

LEOPOLD BOUCHARD  
Superintendent

JOHN E. RICH & COMPANY

Accountants and Auditors

JOHN E. RICH, C. P. A. 1936-1971  
ALICE PECKHAM RICH, C. P. A.  
DAVID L. CONNORS, C. P. A.  
DONALD F. MASON

194A Pleasant Street  
P. O. Box 487  
Concord, N. H. 03301  
Telephone 225-5503

August 24, 1982

Board of County Commissioners  
County of Coos, New Hampshire


We have examined the combined financial statements of the County of Coos, New Hampshire as at and for the year ended December 31, 1981, as stated in the table of contents. Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The County has not maintained a complete record of its general fixed assets. The general fixed assets account group included in these financial statements has been prepared using both actual and estimated historical costs provided by County management and current appraisal data provided by insurance companies. Generally accepted accounting principles require that fixed assets be maintained at historical cost. Because we were unable to satisfy ourselves by appropriate audit tests or by other means as a result of such incomplete records, we are unable to express an opinion on the accompanying financial statements of the general fixed assets account group.

In our opinion, the combined financial statements referred to above, other than the financial statements of the general fixed assets account group present fairly the financial position of the County of Coos, New Hampshire as at December 31, 1981 and the results of its operations and the changes in financial position of its enterprise/funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The supporting schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the County of Coos, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,

  
David L. Connors  
Certified Public Accountant  
JOHN E. RICH & COMPANY  
Accountants and Auditors

## Exhibit 1

COUNTY OF COOS, NEW HAMPSHIRE  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1981

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>Assets</u>			
Cash	\$ 289,221	\$ 1,054	\$ 7,345
Accounts Receivable	63,485	34,636	
Due From Other Funds	145,439	10,396	18,658
Inventories			
Prepaid Expenses	561		
Property, Plant and Equipment, Net			
Amount Required to be Provided for Retirement of Long-Term Debt			
 TOTAL ASSETS	 \$ 498,706	 \$ 46,086	 \$ 26,003
<u>Liabilities and Fund Equity</u>			
<u>Liabilities:</u>			
Accounts Payable	\$ 267,719	\$ 968	\$ 7,000
Accrued Expenses			
Due to Other Funds	29,054	7,624	
Due to Specific Agencies/Groups			
Bonds Payable			
Total Liabilities	296,773	8,592	7,000
<u>Fund Equity:</u>			
Investment in General Fixed Assets			
Federal Contribution			
Retained Earnings			
Reserved for Prepaid Expense	561		
Unreserved:			
Undesignated	201,372	37,494	19,003
Total Fund Equity	201,933	37,494	19,003
 TOTAL LIABILITIES AND FUND EQUITY	 \$ 498,706	 \$ 46,086	 \$ 26,003

The Accompanying Notes are an Integral



Exhibit 1

Enterprise Fund Type		Fiduciary Fund Type	Account Groups		Total
Berlin	West		General	General	(Memorandum
Nursing	Stewartstown		Fixed	Long-	Only)
Home	Nursing Home	Agency	Assets	Term Debt	
\$ 430	\$ 500	\$ 69,857	\$	\$	\$ 368,407
100,415	126,704				325,240
2,277		1,528			178,298
34,025	54,203	383			88,611
11,823	13,758				26,142
1,817,281	275,543		1,816,794		3,909,618
				190,000	190,000
<u>\$1,966,251</u>	<u>\$ 470,708</u>	<u>\$ 71,768</u>	<u>\$1,816,794</u>	<u>\$ 190,000</u>	<u>\$5,086,316</u>
\$ 61,184	\$ 50,928	\$	\$	\$	\$ 387,799
76,790	164,781				241,571
56,502	85,118				178,298
		71,768			71,768
1,120,000				190,000	1,310,000
<u>1,314,476</u>	<u>300,827</u>	<u>71,768</u>	<u>-</u>	<u>190,000</u>	<u>2,189,436</u>
			1,816,794		1,816,794
600,000					600,000
51,775	169,881				221,656
					561
					257,869
<u>651,775</u>	<u>169,881</u>	<u>-</u>	<u>1,816,794</u>	<u>-</u>	<u>2,896,880</u>
<u>\$1,966,251</u>	<u>\$ 470,708</u>	<u>\$ 71,768</u>	<u>\$1,816,794</u>	<u>\$ 190,000</u>	<u>\$5,086,316</u>

Part of these Financial Statements.

## NOTES

Exhibit 2

COUNTY OF COOS, NEW HAMPSHIRE  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1981

	Governmental Fund Type			Total (Memorandum Only)
	General	Special Revenue	Capital Projects	
<b>Revenues:</b>				
Taxes	\$1,691,474	\$	\$	\$1,691,474
Licenses and Permits	7,733			7,733
Intergovernmental	114,332	103,803		218,135
Farm Revenues	169,175			169,175
Rent, Berlin	7,762			7,762
Court Fines	10,745			10,745
Other	49,810		345	50,155
Total Revenues	<u>2,051,031</u>	<u>103,803</u>	<u>345</u>	<u>2,155,179</u>
<b>Expenditures:</b>				
Current:				
General Government	1,432,773	72,423		1,505,196
Jail and House of Correction	234,079			234,079
County Farm	187,862			187,862
Capital Outlay	15,259	604	2,342	18,205
Debt Retirement:				
Principal	70,000			70,000
Interest	11,851			11,851
Total Expenditures	<u>1,951,824</u>	<u>73,027</u>	<u>2,342</u>	<u>2,027,193</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>99,207</u>	<u>30,776</u>	<u>(1,997)</u>	<u>127,986</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	70,000	63,622	21,000	154,622
Operating Transfers Out	(126,388)	(70,000)		(196,388)
Total Other Financing Sources (Uses)	<u>(56,388)</u>	<u>(6,378)</u>	<u>21,000</u>	<u>(41,766)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	<u>42,819</u>	<u>24,398</u>	<u>19,003</u>	<u>86,220</u>
Fund Balance, January 1	197,724	13,096		210,820
Prior Period Adjustment	<u>(38,610)</u>			<u>(38,610)</u>
Fund Balance, January 1, Restated	<u>159,114</u>	<u>13,096</u>	<u>-</u>	<u>172,210</u>
Fund Balance, December 31	<u>\$ 201,933</u>	<u>\$ 37,494</u>	<u>\$ 19,003</u>	<u>\$ 258,430</u>

The Accompanying Notes are an Integral Part of these Financial Statements.

Exhibit 3

COUNTY OF COOS, NEW HAMPSHIRE  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL, SPECIAL REVENUE AND CAPITAL PROJECTS FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1981

	General Fund		
	Budget	Actual	Actual Over/(Under) Budget
<u>Revenues:</u>			
Taxes	\$1,691,474	\$1,691,474	\$
Licenses and Permits	6,000	7,733	1,733
Intergovernmental	81,500	114,332	32,832
Farm Revenues	193,000	169,175	(23,825)
Rent, Berlin	5,400	7,762	2,362
Court Fines	5,000	10,745	5,745
Other	57,000	49,810	(7,190)
Total Revenues	<u>2,039,374</u>	<u>2,051,031</u>	<u>11,657</u>
<u>Expenditures:</u>			
Current:			
General Government	1,436,817	1,432,773	(4,044)
Jail and House of Correction	240,100	234,079	(6,021)
County Farm	185,000	187,862	2,862
Capital Outlay	15,340	15,259	(81)
Debt Retirement:			
Principal	70,000	70,000	
Interest	11,831	11,851	20
Total Expenditures	<u>1,959,088</u>	<u>1,951,824</u>	<u>(7,264)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>80,286</u>	<u>99,207</u>	<u>18,921</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	70,000	70,000	-
Operating Transfers Out	(280,096)	(126,388)	(153,708)
Total Other Financing Sources (Uses)	<u>(210,096)</u>	<u>(56,388)</u>	<u>(153,708)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(129,810)</u>	<u>42,819</u>	<u>172,629</u>
Fund Balance, January 1	197,724	197,724	-
Prior Period Adjustment		(38,610)	(38,610)
Fund Balance, January 1, Adjusted	<u>197,724</u>	<u>159,114</u>	<u>(38,610)</u>
Fund Balance, December 31	<u>\$ 67,914</u>	<u>\$ 201,933</u>	<u>\$ 134,019</u>

The Accompanying Notes are an Integral

Exhibit 3

Special Revenue Fund Types			Capital Projects Fund Types		
Budget	Actual	Actual Over/(Under) Budget	Budget	Actual	Actual Over/(Under) Budget
\$	\$	\$	\$	\$	\$
70,000	103,803	33,803			
<u>70,000</u>	<u>103,803</u>	<u>33,803</u>	<u>-</u>	<u>345</u> <u>345</u>	<u>345</u> <u>345</u>
64,500	72,423	7,923			
500	604	104	21,000	2,342	(18,658)
<u>65,000</u>	<u>73,027</u>	<u>8,027</u>	<u>21,000</u>	<u>2,342</u>	<u>(18,658)</u>
5,000	30,776	25,776	(21,000)	(1,997)	19,003
<u>65,000</u> <u>(70,000)</u> <u>(5,000)</u>	<u>63,622</u> <u>(70,000)</u> <u>(6,378)</u>	<u>(1,378)</u> <u>(1,378)</u>	<u>21,000</u> <u>21,000</u>	<u>21,000</u> <u>21,000</u>	<u>-</u>
-	24,398	24,398	-	19,003	19,003
	13,096	13,096			
<u>-</u>	<u>13,096</u>	<u>13,096</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 37,494</u>	<u>\$ 37,494</u>	<u>\$ -</u>	<u>\$ 19,003</u>	<u>\$ 19,003</u>

Part of these Financial Statements.



Exhibit 4

COUNTY OF COOS, NEW HAMPSHIRE  
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
 ALL ENTERPRISE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1981

	Berlin Nursing Home	West Stewartstown Nursing Home	Total
<u>Operating Revenues</u>			
Charges for Services	\$1,709,546	\$1,541,024	\$3,250,570
Other	3,620	1,479	5,099
Total Operating Revenues	<u>1,713,166</u>	<u>1,542,503</u>	<u>3,255,669</u>
<u>Operating Expenses</u>			
Administration	273,163	291,308	564,471
Dietary	322,047	344,243	666,290
Nursing	582,627	558,101	1,140,728
Maintenance and Repairs	225,489	179,630	405,119
Laundry	56,881	54,976	111,857
Housekeeping	92,442	83,130	175,572
Activities	27,885	19,567	47,452
Other	30,926	24,862	55,788
Depreciation	80,438	39,125	119,563
Total Operating Expenses	<u>1,691,898</u>	<u>1,594,942</u>	<u>3,286,840</u>
Operating Income (Loss)	<u>21,268</u>	<u>(52,439)</u>	<u>(31,171)</u>
<u>Non-Operating Revenues (Expenses)</u>			
Interest	(91,313)	(3,519)	(94,832)
Reimbursement from Farm and Jail		62,228	62,228
Total Non-Operating Revenues (Expenses)	<u>(91,313)</u>	<u>58,709</u>	<u>(32,604)</u>
(Loss) Before Operating Transfers	(70,045)	6,270	(63,775)
Operating Transfers In (Out)	<u>42,876</u>	<u>(1,110)</u>	<u>41,766</u>
Net Income (Loss)	<u>(27,169)</u>	<u>5,160</u>	<u>(22,009)</u>
Retained Earnings, January 1	89,299	164,721	254,020
Prior Period Adjustment	(10,355)		(10,355)
Retained Earnings, January 1, Restated	<u>78,944</u>	<u>164,721</u>	<u>243,665</u>
Retained Earnings, December 31	<u>\$ 51,775</u>	<u>\$ 169,881</u>	<u>\$ 221,656</u>

The Accompanying Notes are an Integral Part of these Financial Statements.

Exhibit 5

COUNTY OF COOS, NEW HAMPSHIRE  
 COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION  
 ALL ENTERPRISE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1981

	<u>Enterprise Funds</u>		<u>Total</u>
	<u>Berlin Nursing Home</u>	<u>West Stewartstown Nursing Home</u>	
<u>Sources of Working Capital</u>			
From Operations:			
Net Income (Loss)	\$ (27,169)	\$ 5,160	\$ (22,009)
Expenses Not Requiring the Use of Working Capital:			
Depreciation	80,438	39,124	119,562
Total Sources of Working Capital	<u>53,269</u>	<u>44,284</u>	<u>97,553</u>
<u>Uses of Working Capital</u>			
Purchase of Plant and Equipment	20,469	19,962	40,431
Retirement of General Obligation Bonds	80,000		80,000
Restatement/Reclassification of Net Effect of Beginning Retained Earnings/ Fund Balance, (Note 9)	10,355		10,355
Total Uses of Working Capital	<u>110,824</u>	<u>19,962</u>	<u>130,786</u>
NET INCREASE (DECREASE) IN WORKING CAPITAL	<u>\$ (57,555)</u>	<u>\$ 24,322</u>	<u>\$ (33,233)</u>

## COMPONENT ELEMENTS OF WORKING CAPITAL

	<u>Increase (Decrease)</u>	<u>Increase (Decrease)</u>	<u>Total Increase (Decrease)</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Cash			
Accounts Receivable	(12,855)	(2,450)	(15,305)
Inventory	280	31,237	31,517
Prepaid Expenses	3,302	5,739	9,041
Due from Other Funds	2,277		2,277
Accounts Payable	4,455	(13,307)	(8,852)
Accrued Expenses	(52,358)	(8,812)	(61,170)
Due to Other Funds	(2,656)	11,915	9,259
NET INCREASE (DECREASE) IN WORKING CAPITAL	<u>\$ (57,555)</u>	<u>\$ 24,322</u>	<u>\$ (33,233)</u>

The Accompanying Notes are an Integral Part of these Financial Statements.

COUNTY OF COOS, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTSNOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Coos, New Hampshire conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. Fund Accounting

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues and expenditures or expenses, as appropriate. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the County:

Governmental Funds

(1) General Fund - The general fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general costs that are not paid through other funds.

(2) Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

(3) Capital Projects Funds - Capital projects funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities, other than those financed by proprietary funds.

Proprietary FundEnterprise Fund

(4) Enterprise Fund - An enterprise fund (the County Nursing Homes) is used to account for operations that provide a service to the residents of the County financed by user charges and reimbursements from the State of New Hampshire, where periodic measurement of net income is required by the County and state for capital maintenance, public policy, management control, accountability and cost reimbursement purposes.

(Continued)

COUNTY OF COOS, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Fiduciary Funds

(5) Agency Funds - Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

B. Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

(Continued)

COUNTY OF COOS, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

All enterprise funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All government funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

D. Budgets and Budgetary Accounting

The County observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. The County Commissioners shall deliver or mail to each member of the County Convention who will be in office on the date that appropriations are voted and to the chairman of the board of selectmen in each town and the mayor of each city within the County and to the secretary of state prior to December 1 annually their operating budget for the ensuing calendar year, together with a statement of actual expenditures and income for at least nine months of the preceding calendar year.

(Continued)



COUNTY OF COOS, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

2. Not earlier than ten nor later than twenty days after mailing of the Commissioners' statement there shall be held within the County at such time and place as the chairman of the County Convention may specify, a public hearing on the budget estimates as submitted by the Commissioners. Notice of such public hearing shall be submitted by the Clerk of the County Convention, with a summary of the budget as submitted, for publication in a newspaper of general circulation in the county at least three days prior to the date of said hearing.
3. Twenty-eight days must have elapsed from the mailing of such operating budget before the County Convention shall vote for appropriations for the ensuing budget period.
4. The County Convention shall adopt its annual budget within 90 days after the beginning of the calendar year.
5. The final form of the County budget shall be filed with the secretary of state's office and the commissioner of revenue administration no later than 30 days after the adopting of the budget.
6. The commissioners are authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the executive committee of the delegation.
7. Formal budgetary integration is employed as a management control device during the year for the general fund, some of the special revenue funds and the enterprise fund.
8. Budgets for the general and special revenue funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The County does not adopt a budget for CETA, Crime Commission and Rural Fellowship Grant included in the special revenue funds. Budgets for enterprise fund are adopted on a basis which is not consistent with GAAP. The budget for the enterprise fund is prepared on the modified accrual basis while GAAP requires the full accrual basis.

E. Inventories

Only the enterprise fund (the County Nursing Homes) and agency fund record inventories. The nursing homes and agency fund record inventories of materials and supplies at lower of cost (first-in, first-out basis) or market.

(Continued)

COUNTY OF COOS, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

F. Accumulated Unpaid Vacation and Sick Pay

Accumulated unpaid vacation and sick pay are accrued when incurred in Enterprise Funds (using the accrual basis of accounting). At December 31, 1981 the enterprise funds accrued \$203,368 in unpaid vacation and sick pay (Berlin Nursing Home - \$38,587 and West Stewartstown - \$164,781). Such amounts are not accrued in governmental funds (using the modified accrual basis of accounting).

G. Total Columns on Combined Statements

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - PENSION FUND

The County provides for pension benefits to substantially all employees through a contributory retirement system under New Hampshire law. The law prescribes the formula for computing retirement allowances and presently does not permit advance funding of pension liabilities. Retirement allowances are paid for from County funding and employee contributions, based on age and date of entry. Employee contributions constitute an annuity savings fund from which a portion of the retirement allowance is paid. Pension expense for the year totaled \$46,090 determined on an actuarial basis. The unfunded past service liability of the entire retirement system was approximately nineteen million dollars (of which approximately seventeen million dollars is the state's liability) and is being amortized over a twenty-year period terminating in 1993. The value of vested benefits has not been determined.

(Continued)

COUNTY OF COOS, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

NOTE 3 - LONG-TERM DEBT

The following is a summary of the long-term debt transactions of the County:

	Balance January 1	General Obligation Notes Issued	General Obligation Bond and Notes Retired	Balance December 31
General Obligation Debt Payable:				
General Obligation Bond Payable:				
Berlin Nursing Home Bonds	\$ 750,000	\$ -	\$ 50,000	\$ 700,000
General Obligation Notes Payable:				
Berlin Nursing Home Note	450,000	-	30,000	420,000
Jail and House of Correction Notes	60,000	-	20,000	40,000
Major Improvements Notes	200,000	-	50,000	150,000
Total General Obligation Debt Payable	<u>\$1,460,000</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$1,310,000</u>

The Berlin Nursing Home Bond and Note are being serviced, principal and interest, by the enterprise fund (Berlin Nursing Home).

Interest expense in the enterprise funds and general fund in 1981 was \$94,832 and \$82,480 respectively.

Bonds payable at December 31, 1981 are comprised of the following individual issues:

General Obligation Bonds

\$1,000,000 - 1974 Nursing Home Bonds, Due in Annual Installments of \$50,000 to \$55,000 through December 1, 1994; Interest at 7.2%	\$ 700,000
\$600,000 - 1975 Nursing Home Notes, Due in Annual Installments of \$30,000 through October 1, 1995; Interest at 8.5%	420,000
\$200,000 - 1978 Jail and House of Correction Debt, Due in Annual Installments of \$20,000 to \$80,000 through 1983; Interest at 3.98%	40,000
\$235,230 - 1979 Major Improvements, Due in Annual Installments of \$35,230 to \$50,000 through December 15, 1984; Interest at 6.48%	150,000
Total General Obligation Bonds	<u>\$1,310,000</u>

(Continued)

## Report of Coos County

COUNTY OF COOS, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The debt service requirements of both the general fund and the Berlin Nursing Home at December 31, 1981 is as follows:

Year	Principal	Interest	Total
1982	\$ 150,000	\$ 97,412	\$ 247,412
1983	150,000	87,226	237,226
1984	130,000	77,040	207,040
1985	80,000	67,650	147,650
1986	80,000	61,140	141,140
Subtotal	590,000	390,468	980,468
1987-1995	720,000	257,310	977,310
Total	<u>\$1,310,000</u>	<u>\$ 647,778</u>	<u>\$1,957,778</u>

## NOTE 4 - CONSTRUCTION COMMITMENTS

Construction in progress is composed of the following:

	Project Authorization	Expended to December 31, 1981	Committed(*)	Required Future Financing
Lancaster Court House	\$ 1,000	\$ 462	\$ 538	No
Berlin Court House	20,000	1,880	18,120	No
Total	<u>\$ 21,000</u>	<u>\$ 2,342</u>	<u>\$ 18,658</u>	

(\*) Balance of funds may be used for either Lancaster or Berlin Court House.

## NOTE 5 - ENTERPRISE FUND FIXED ASSETS

The enterprise fund (the county nursing homes) buildings and equipment have been recorded at cost. Depreciation has been taken using the straight-line method based on the following useful lives:

West Stewartstown Nursing Home Buildings	10-60 Years
West Stewartstown Nursing Home Equipment	5-20 Years
Berlin Nursing Home Buildings	15-40 Years
Berlin Nursing Home Equipment	2-20 Years

(Continued)

COUNTY OF COOS, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The major classes of the nursing homes' depreciable assets as at December 31, 1981 are summarized as follows:

Description	Cost	Accumulated Depreciation	Net Depreciated Value
West Stewartstown:			
Land and Buildings	\$ 480,255	\$ 303,667	\$ 176,588
Equipment	188,071	89,116	98,955
Totals	<u>668,326</u>	<u>392,783</u>	<u>275,543</u>
Berlin:			
Land and Buildings	1,917,719	262,315	1,655,404
Equipment	290,622	128,745	161,877
Totals	<u>2,208,341</u>	<u>391,060</u>	<u>1,817,281</u>
Totals Both Homes	<u>\$2,876,667</u>	<u>\$ 783,843</u>	<u>\$2,092,824</u>

NOTE 6 - INTERFUND RECEIVABLE AND PAYABLE

Interfund receivable and payable balances at December 31, 1981 were:

	Interfund Receivables	Interfund Payables
General Fund	\$145,439	\$ 29,054
Special Revenue Fund		
Rural Fellowship Grant	10,396	-
Federal Revenue Sharing	-	5,347
CETA	-	2,277
Capital Projects Fund		
Lancaster Courthouse	538	-
Berlin Courthouse	18,120	-
Enterprise Fund		
Berlin Nursing Home	2,277	56,502
West Stewartstown	-	85,118
Agency		
Berlin Nursing Home - Patient Fund	1,528	-
Totals	<u>\$178,298</u>	<u>\$178,298</u>

NOTE 7 - LITIGATION

According to County officials there still has been no final settlement on the \$7,000 which was withheld from subcontractors working on the Berlin Nursing Home. The primary contractor is now out of business.

County officials have not been contacted by any of the subcontractors, nor by the successor entity of the primary contractor. A final decision on ownership of the \$7,000 will be made at a later date by the Coos County Superior Court.

(Continued)



COUNTY OF COOS, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

NOTE 8 - PRIOR PERIOD ADJUSTMENTS

The general fund beginning fund balance was decreased by \$38,610 because of an unrecorded \$47,512 liability for the County's share of welfare nursing home care and unrecorded accounts receivable of \$8,902.

The enterprise fund (Berlin Nursing Home) was decreased by \$10,355 for an unrecorded liability for workmen's compensation expense.

NOTE 9 - FEDERAL FUNDS

The County received the following grants and reimbursements for the year ending December 31, 1981.

	<u>Amount</u>
1. U.S. Department of the Treasury - Office of Revenue Sharing, Federal Revenue Sharing Grant	\$ 84,002
2. U.S. Department of Labor - Comprehensive Employment Training Association (CETA)	5,701
3. U.S. Department of Health and Human Services - Medical Assistance Program (Medicaid) Title XIX	<u>1,892,268</u>
Total	<u><u>\$1,981,971</u></u>

NOTE 10 - OVEREXPENDITURES

Actual expenditures of the Special Revenue Fund exceeded total appropriations by \$8,027 because the County does not budget the CETA Fund and the Rural Fellowship Grant (\$5,701 and \$3,704 of expenditures respectively, for a total of \$9,405 expenditures).

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